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Attorneys for Veolia Water Idaho, Inc.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION) Case No. VEO-W-22-02
OF VEOLIA WATER IDAHO, INC. FOR)
AUTHORITY TO INCREASE ITS RATES)
AND CHARGES FOR WATER SERVICE IN)
THE STATE OF IDAHO)
)
)
)
_____)

DIRECT TESTIMONY OF TIMOTHY MICHAELSON
FOR VEOLIA WATER IDAHO, INC.

SEPTEMBER 2022

1 **Q. Please state your name and business address.**

2 A. My name is Timothy Michaelson, and my business address is 461 From Rd, Suite
3 400, Paramus, New Jersey 07652.

4 **Q. By whom are you employed and in what capacity?**

5 A. I am employed by Veolia Water M&S (Paramus), Inc. (formerly SUEZ Water
6 Management & Services) which I joined in November of 1994. During my
7 employment, I have worked in the Corporate Accounting and Corporate Planning
8 Departments as an Accountant, Planning Analyst, Planning Manager and Planning
9 Director. I also worked as the Director of Finance for SUEZ Water's New Jersey
10 Division and as the Director of Finance for SUEZ Water's Regulated Segment. In
11 May of 2009, I joined the Regulatory Business Department where I currently work
12 as Director.

13 **Q. Please summarize your educational background and qualifications.**

14 A. I graduated from St. Thomas Aquinas College with a Bachelor of Science degree
15 in Accounting in 1990 and Iona College with an MBA in Finance in 2000. I am
16 currently the Treasurer of the New York Chapter of the National Association of
17 Water Companies.

18 **Q. Before what regulatory agencies have you previously presented testimony?**

19 A. I have testified in several cases before the New York State Public Service
20 Commission, the Connecticut Public Utilities Regulatory Authority, the State of
21 Rhode Island and Providence Plantations Public Utilities Commission and before
22 the Idaho Public Utilities Commission in the Company's last rate case, SUZ-W-20-
23 02.

1 **Q. What is the purpose of your testimony in this proceeding?**

2 A. My testimony supports the proof of revenue under present and proposed rates and
3 the development of Test Year revenues.

4 **Q. What Exhibits are you sponsoring?**

5 A. I am sponsoring Exhibit No. 5, which presents the proof of revenue including the
6 application of present and proposed rates to consumption analysis for the 12 months
7 ended June 30, 2022 (“Historic Test Year”) plus nine months adjustment period
8 ending March 31, 2023 (“Test Year”), and Test Year revenue under present and
9 proposed rates, including adjustments to revenue.

10 **Q. Have you prepared proof of revenue schedules under present and proposed**
11 **rates?**

12 A. Yes. Schedules 1 through 9 in Exhibit 5 provide the proof of revenues from the
13 application of present and proposed rates to the customer consumption analysis as
14 well as support for normalizing adjustments. The Schedules include Veolia Water
15 Idaho, Inc. (“Company” or “VWID”) (formerly SUEZ Water Idaho, Inc.)
16 designated as “VWID System” as well as former Eagle Water Company customers
17 which became part of Veolia Water Idaho, Inc. in late December 2021. Separate
18 revenues and rates are provided for former Eagle Water Company customers
19 (designated as “Eagle – Exist” on the Schedules) and new Eagle Water Company
20 customers within Eagle Water Company’s former service territory (designated as
21 “Eagle – New” on the Schedules). Order No. 35247 in Case Nos. SUZ-W-18-02
22 and EAG-W-18-01 – **IN THE MATTER OF THE JOINT PROPOSAL OF**
23 **SUEZ WATER IDAHO, INC. TO ACQUIRE EAGLE WATER COMPANY,**

1 established phased-in rates for former Eagle Water customers. Any new customers
2 starting service or connecting in the present Eagle Water service territory will pay
3 VWID rates when beginning service. All Eagle customers are billed monthly,
4 while VWID customers are billed bi-monthly.

5 **Q. Please describe Schedule 1.**

6 A. Schedule 1 summarizes the application of proposed rates to the consumption
7 analysis for the Test Year and the Test Year revenues under proposed rates for that
8 same time period. Column 2 presents the Test Year revenues at present rates from
9 column 11 of Schedule 2. Column 3 presents the Test Year revenues at proposed
10 rates by applying the proposed rates to the detailed consumption analysis by
11 customer class provided in Schedule 3 – VWID System, Schedule 3 – Eagle Exist
12 and Schedule 3 – Eagle New. Columns 4, 5, 6 and 7 show the impact at proposed
13 rates of the VWID System, Eagle New and Eagle Existing adjustments presented
14 in Schedules 4A, 4B, 4C and 4D. Column 8 calculates the Test Year revenue at
15 proposed rates, column 9 shows the proposed increase by customer class and
16 column 10 provides the percentage increases by customer class.

17 **Q. Please describe Schedule 2.**

18 A. Schedule 2 summarizes the application of present rates to the consumption analysis
19 and the Test Year revenues under present rates for the Test Year ended March 31,
20 2023. Column 2 presents the Historic Test Year revenues per books by customer
21 class. Column 3 removes surcharge revenue, the balance of unbilled revenue
22 accrued at the end of the Historic Test Year and other miscellaneous adjustments.
23 Column 5 shows the revenues from the application of present rates to the detailed

1 consumption analysis for the Historic Test Year from Schedule 3 VWID, Schedule
2 3 Eagle Exist and Schedule 3 Eagle New. Columns 6, 7, 8 and 9 show the impact
3 at current rates of the adjustments presented in Schedules 4A, 4B, 4C and 4D.
4 Column 10 adjusts for the normalization of Phase I rates. Phase I of the Company's
5 current rate plan began in May 2021 and Phase II of the Company's current rate
6 plan began in May 2022. Since the Historic Test Year contains fixed and
7 volumetric amounts and rates from Phase I and II, an adjustment is needed to update
8 Phase I rates to Phase II rates and then apply Phase II rates (current rates) to the
9 overall Test Year billing determinants for the VWID System and new Eagle
10 customers. Existing Eagle customers are priced out at the rates that will be effective
11 in January 2023. The 4G Schedules calculate the Phase II rate adjustments found
12 in Column 10. Finally, Column 11 presents Test Year revenue at current rates.

13 **Q. Please describe Schedule 3.**

14 A. Schedule 3 VWID, Eagle Exist and Eagle New provides the application of present
15 and proposed rates to the detailed consumption analysis and billing determinants
16 by customer class for the Historic Test Year and Test Year.

17 **Q. Please describe the Schedules 4 through 4D.**

18 A. Schedule 4 summarizes the impact on billing determinants associated with the four
19 revenue adjustments shown on Schedules 4A, 4B, 4C and 4D.

20 Adjustment R1, detailed on the 4A Schedules, adjusts revenues at present and
21 proposed rates by annualizing for the gain or loss of customers during the Historic
22 Test Year. Adjustment R2, shown on the 4B Schedules, adjusts revenues at current
23 and proposed rates for the projected increase in the average number of customers

1 through the Test Year. Adjustment R3, shown on the 4C Schedules, adjusts
2 revenues at present and proposed rates due to the projected decline in customer
3 usage for residential and commercial customers. Adjustment R4, shown on
4 Schedule 4D Eagle Exist, normalizes the number of bills and volumes for existing
5 Eagle customers in the Historic Test Year. The Company acquired these customers
6 at the end of December 2021, so only 6 months of activity are included in the
7 Historic Test Year.

8 **Q. How did you determine the projected decline in customer usage for residential**
9 **customers shown in Adjustment R3?**

10 A. For the residential customer usage adjustment, I performed a 30-year regression
11 analysis of per-capita usage utilizing actual residential usage, calendar year and
12 Palmer Z index as inputs. The Palmer Z index is a measure of short-term drought
13 on a monthly scale. For the calculation of the customer usage projection, the
14 Palmer Z index amounts were taken from NOAA National Centers for
15 Environmental information, Climate at a glance: Divisional Time Series, published
16 August 2022 from <https://www.ncdc.noaa.gov/cag/>. A “Predicted residential”
17 usage amount was calculated (96.88 thousand gallons per customer) and compared
18 to the actual (105.48 thousand gallons per customer) usage. The difference, (8.59
19 thousand gallons) was converted to CCFs to arrive at the (11.49) CCF adjustment
20 per residential customer. Exhibit 5 Schedule 4E provides the calculation. This
21 methodology is the same I utilized in the Company’s prior rate case and which the
22 Company believes was used by Staff in the case prior.

1 **Q. How did you determine the projected decline in customer usage for**
2 **commercial customers shown in Adjustment R3?**

3 A. For the commercial customer usage adjustment, I performed the same regression
4 analysis I did for the residential customers using the same inputs. A “Predicted
5 commercial” usage amount was calculated (491.26 thousand gallons per customer)
6 and compared to the actual (520.41 thousand gallons per customer) usage. The
7 difference, (29.15 thousand gallons) was converted to CCFs to arrive at the (38.97)
8 CCF adjustment per commercial customer. Exhibit 5 Schedule 4F provides the
9 calculation.

10 **Q. Please describe Schedules 5 and 6.**

11 A. Schedule 5 provides the average actual annual usage by residential customer in
12 gallons as well as the predicted average annual usage. Schedule 6 plots the actual
13 annual usage, predicted annual usage and includes a linear trend line of actual usage
14 demonstrating the decline in average consumption. The table at the bottom of the
15 graph compares actual total gallons and CCFs at the Historic Test Year compared
16 to the Test Year ended March 31, 2023.

17 **Q. Please describe Schedules 7 and 8.**

18 A. Schedule 7 provides the average actual annual usage by commercial customer in
19 gallons as well as the predicted average annual usage. Schedule 8 plots the actual
20 annual usage, predicted annual usage and includes a linear trend line of actual usage
21 demonstrating the decline in average consumption. The table at the bottom of the
22 graph compares actual total gallons and CCFs at the Historic Test Year compared
23 to the Test Year ended March 31, 2023.

1 **Q. How did you develop proposed volumetric and fixed rates?**

2 A. The proposed volumetric and fixed rates shown on Schedule 9A, 9B and 9C were
3 developed by applying a uniform percentage increase across all customer classes,
4 except for private fire rates for which there is no increase. Please refer to the
5 testimony of Company witness Bui which describes the Cost of Service Study
6 results and rationale for revenue allocation to the different customer classes.

7 **Q. Does this conclude your testimony?**

8 A. Yes.

VEOLIA WATER IDAHO, INC.
SUMMARY OF TEST YEAR REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED MARCH 31, 2023

Customer Classification	Test Year Revenues, Present Rates (Schedule 2)	Bill Analysis Revenues, Proposed Rates (Schedule 3)	Adjustment R1 - Annualization of Historic Test Year Growth	Adjustment R2 -	Adjustment R3 - Usage Adjustments	Adjustment R4	Total Test year Revenue Proposed Rates (8) = (3) + (4) + (5) + (6) + (7)	Proposed Increase (9) = (8) - (2)	% Increase (10) = (9) / (2)
				Customer Growth from 7/1/2022 - 3/31/2023		Eagle Historic Test Year Normalization			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(5) + (6) + (7)	(9) = (8) - (2)	(2)
METERED SALES									
Residential	35,139,116	45,011,405	275,159	207,089	(2,420,146)	517,300	43,590,807	8,451,691	24.1%
Commercial	15,042,723	19,140,963	48,571	102,022	(919,047)	288,303	18,660,812	3,618,089	24.1%
Public Authority	155,696	194,160	(6,389)	1,414	-	3,959	193,144	37,448	24.1%
Total Metered Sales	50,337,535	64,346,527	317,341	310,524	(3,339,193)	809,562	62,444,762	12,107,227	24.1%
UNMETERED SALES									
Private Fire Protection	1,344,703	1,303,784	9,003	23,464	-	8,453	1,344,703	-	0.0%
Public Fire Protection	-	-	-	-	-	-	-	-	-
Total Unmetered Sales	1,344,703	1,303,784	9,003	23,464	-	8,453	1,344,703	-	0.0%
Total Sales of Water	51,682,239	65,650,311	326,344	333,988	(3,339,193)	818,015	63,789,466	12,107,227	23.4%
Other Operating Revenue	35,620	35,620	-	-	-	-	35,620	-	-
Total	51,717,859	65,685,931	326,344	333,988	(3,339,193)	818,015	63,825,086	12,107,227	23.4%

VEOLIA WATER IDAHO, INC.
SUMMARY OF HISTORIC TEST YEAR REVENUES UNDER PRESENT RATES AND TEST YEAR REVENUES UNDER PRESENT RATES
FOR THE TEST YEAR ENDED MARCH 31, 2023

Customer Classification	Per Books Revenues Historic Test Year Rates 6/30/2022	Removal of Unbilled, Surcharges & Misc	Adjusted Historic Test Year Book Revenue	Bill Analysis Revenues Historic Test Year Rates (Schedule 3)	Adjustment 1 Annualization of Historic Test Year Growth	Adjustment 2 Customer Growth from 7/1/20 - 3/31/21	Adjustment R3 weather usage adjustment	Adjustment R4 Eagle Historic Test Year Normalization	Normalization of Phase 1 Rates	Total Test Year Revenue Present Rates (11) = (5) + (6) + (7) + (8) + (9) + (10)
(1)	(2)	(3)	(4) = (2) + (3)	(5)	(6)	(7)	(8)	(9)	(10)	(10)
METERED SALES										
Residential	34,692,459	1,819	34,694,278	34,694,278	221,810	166,937	(1,950,911)	417,002	1,590,001	35,139,116
Commercial	14,739,716	2,951	14,742,668	14,742,668	39,154	82,241	(740,856)	232,405	687,111	15,042,723
Public Authority	145,964	3,469	149,433	149,433	(5,150)	1,141	-	3,191	7,081	155,696
Total Metered Sales	49,578,140	8,239	49,586,379	49,586,379	255,813	250,318	(2,691,767)	652,599	2,284,194	50,337,535
UNMETERED SALES										
Private Fire Protection	1,244,103	-	1,244,103	1,244,103	9,003	23,464	-	8,453	59,681	1,344,703
Public Fire Protection	3,465	(3,465)	-	-	-	-	-	-	-	-
Total Unmetered Sales	1,247,567	(3,465)	1,244,103	1,244,103	9,003	23,464	-	8,453	59,681	1,344,703
Total Sales of Water	50,825,707	4,775	50,830,482	50,830,482	264,816	273,782	(2,691,767)	661,051	2,343,875	51,682,239
Other, Surcharge, Unbilled	(1,366,141)	1,401,761	35,620	35,620	-	-	-	-	-	35,620
Total	49,459,567	1,406,535	50,866,102	50,866,102	264,816	273,782	(2,691,767)	661,051	2,343,875	51,717,859

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS - VVWID SYSTEM
 HISTORIC TEST YEAR ENDED JUNE 30, 2022 AND TEST YEAR ENDED MARCH 31, 2023

Rate Block CCF	MAY 2021 - APRIL 2022				MAY 2022 - JUNE 2022				Historic TY # Bills (10)	Historic Test Year Revenues (11)	Historic Test Year # Bills (12)	Historic Total Consumption (13)	Historic Present Rate (14)	Historic TY Revenue Pres Rate (15)	Increase 24.1% (16)	(0) Proposed Revenue (17)	Meter / Consump Adjustment (18)	Proposed Rate (19)	Revenue From Adjustments (20)	Revenue Proposed Rates (21)
	Number Of Bills (2)	Total Consumption (3)	Present Rate (4)	Phase I Revenue (5)	Number Of Bills (6)	Total Consumption (7)	Present Rate (8)	Phase II Revenue (9)												
Residential - Bi-Monthly																				
Customer Charge																				
5/8	118,808		21.88	2,599,518	22,472		22.96	515,956	141,280	3,115,474	141,280		22.96	3,243,787	28.48	4,023,985	1,421	28.48	40,485	4,064,470
3/4	275,653		21.88	6,031,296	53,510		22.96	1,228,580	329,163	7,259,876	329,163		22.96	7,557,581	28.48	9,375,337	3,312	28.48	94,325	9,469,663
1	45,769		27.97	1,280,167	8,885		29.35	260,761	54,654	1,540,929	54,654		29.35	1,604,090	36.41	1,989,907	550	36.41	20,020	2,009,928
1 1/2	1,256		47.84	60,066	243		50.21	12,214	1,499	72,281	1,499		50.21	75,256	62.29	93,357	-	62.29	-	93,357
2	575		74.23	42,707	113		77.92	8,844	689	51,551	689		77.92	53,674	96.66	66,584	-	96.66	-	66,584
Subtotal	442,062			10,013,755	85,223			2,026,355	527,284	12,040,110	527,284			12,534,388		15,549,170	5,283		154,831	15,704,001
							Total Fixed	12,040,110												
Winter Usage		4,296,655	1.5208	6,534,353		0	1.5959	0	4,296,655	6,534,353		4,296,655	1.5959	6,857,032	1.9797	8,506,291	(306,327)	1.9797	(606,451)	7,899,840
Summer Usage			1.5208	598,636		97,923	1.5959	156,276	491,556	754,912		491,556	1.5959	784,474	1.9797	973,156	(35,045)	1.9797	(69,381)	903,775
Up to 3 CCF		393,632	1.9254	14,162,845		481,687	2.0204	973,200	7,837,480	15,136,045		7,837,480	2.0204	15,834,845	2.5063	19,643,456	(558,768)	2.5063	(1,400,468)	18,242,988
Over 3 CCF		7,355,793				481,687														
Subtotal	0	12,046,081		21,295,834		579,610		1,129,476	12,625,691	22,425,310		12,625,691		23,476,351		29,122,903	(900,141)		(2,076,300)	27,046,603
Total Class				31,309,589				3,155,831		34,465,420				36,010,739		44,672,073			(1,921,469)	42,750,604
Commercial - Bi-Monthly																				
Customer Charge																				
5/8	3,178	0	21.88	69,533	618		22.96	14,188	3,796	83,721	3,796		22.96	87,153	28.48	108,115	-	28.48	-	108,115
3/4	10,125	0	21.88	221,532	1,951		22.96	44,796	12,076	266,329	12,076		22.96	277,264	28.48	343,951	93	28.48	2,661	346,612
1	12,504	0	27.97	349,749	2,417		29.35	70,936	14,921	420,685	14,921		29.35	437,941	36.41	543,275	115	36.41	4,202	547,478
1 1/2	10,075	0	47.84	481,971	1,954		50.21	98,118	12,029	580,090	12,029		50.21	603,967	62.29	749,234	93	62.29	5,796	755,029
2	11,460	0	74.23	850,708	2,258		77.92	175,919	13,718	1,026,627	13,718		77.92	1,068,916	96.66	1,326,012	106	96.66	10,257	1,336,269
3	1,380	0	144.82	199,860	173		151.97	26,258	1,553	226,118	1,553		151.97	235,985	188.52	292,745	-	188.52	-	292,745
4	201	0	270.18	54,369	39		283.52	11,165	241	65,534	241		283.52	68,218	351.71	84,626	-	351.71	-	84,626
6	29	0	451.04	13,118	5		473.35	2,334	34	15,452	34		473.35	16,101	587.20	19,973	-	587.20	-	19,973
Subtotal	48,953	0		2,240,840	9,415			443,714	58,368	2,684,554	58,368			2,795,544		3,467,931	408		22,916	3,490,847
Temporary Meter Charge	703		25.00	17,582	0		25.00	0	703	17,582	703		25.00	17,582	31.01	21,811	-	31.01	-	21,811
Winter Usage	0	2,564,094	1.5208	3,899,475		0	1.5959	0	2,564,094	3,899,475		2,564,094	1.5959	4,092,038	1.9797	5,076,259	(129,722)	1.9797	(256,817)	4,819,442
Summer Usage			1.5208	126,141		8,989	1.5959	14,346	91,933	140,487		91,933	1.5959	146,716	1.9797	182,005	(4,651)	1.9797	(9,208)	172,797
Up to 3 CCF	0	82,944	1.9254	7,204,900		336,668	2.0204	680,204	4,078,696	7,885,104		4,078,696	2.0204	8,240,597	2.5063	10,222,632	(206,349)	2.5063	(517,181)	9,705,451
Over 3 CCF	0	3,742,028				336,668														
Subtotal	0	6,389,066		11,230,517		345,657		694,549	6,734,723	11,925,066		6,734,723		12,479,351		15,480,895	(340,722)		(783,206)	14,697,689
Total Class				13,488,940				1,138,263		14,627,203				15,292,478		18,970,638			(760,290)	18,210,347

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS - VVWD SYSTEM
 HISTORIC TEST YEAR ENDED JUNE 30, 2022 AND TEST YEAR ENDED MARCH 31, 2023

Rate Block CCF	Number Of Bills	MAY 2021 - APRIL 2022			Phase I Revenue	Number Of Bills	MAY 2022 - JUNE 2022			Phase II Revenue	Historic TY # Bills Volumes	Historic Test Year Revenues	Historic Test Year # Bills	Historic Total Consumption	Present Rate	Historic TY Revenue Pres Rate	Historic Rate	(0) Proposed Revenue	Meter / Consump Adjustment	Proposed Rate	Revenue From Adjustments	Revenue Proposed Rates
		Total Consumption (3)	Present Rate (4)	Phase I Revenue (5)			Total Consumption (7)	Present Rate (8)	Phase II Revenue (9)													
Public Authority - Bi-Monthly																						
Customer Charge																						
5/8	23		21.88	503	6		22.96	134		29	636			22.96	661	28.48	820		-	28.48	-	820
3/4	45		21.88	977	8		22.96	174		52	1,151		52	22.96	1,199	28.48	1,488		-	28.48	-	1,488
1	132		27.97	3,704	27		29.35	800		160	4,504		160	29.35	4,687	36.41	5,814	(5)	36.41	(168)	5,646	
1 1/2	105		47.84	5,013	22		50.21	1,116		127	6,129		127	50.21	6,378	62.29	7,911	(4)	62.29	(228)	7,683	
2	195		74.23	14,464	38		77.92	2,983		233	17,447		233	77.92	18,166	96.66	22,536	(7)	96.66	(650)	21,885	
3	5		144.82	724	1		151.97	147		6	871		6	151.97	907	188.52	1,125	-	188.52	-	1,125	
Street Sweeping	1		3,464.63	3,465	-		3,680.40	0		1	3,465		1	3,680.40	3,680	4,565.61	4,566		-	4,565.61	-	4,566
Subtotal	505			28,849	102			5,354			34,203		608		35,678		44,259		(15)		(1,046)	43,213
Winter Usage		16,013	1.5208	24,352		0	1.5959	0		16,013	24,352			16,013	1.5959	25,555	1,9797	31,701	(268)	1.9797	(530)	31,172
Summer Usage																						
Up to 3 CCF		708	1.5208	1,076		68	1.5959	109		776	1,185			776	1.5959	1,238	1,9797	1,536	(13)	1.9797	(26)	1,510
Over 3 CCF		44,519	1.9254	85,717		1,655	2.0204	3,344		46,174	89,061			46,174	2.0204	93,291	2,5063	115,729	(772)	2.5063	(1,934)	113,796
Subtotal		61,240		111,146		1,723		3,453		62,963	114,599		62,963		120,084		148,966		(1,052)		(2,489)	146,477
Total Class				139,995			Total Revenues	8,807			148,802				155,762		193,226			(3,535)	189,690	
Private Fire Lines - Bi-Monthly																						
Fire Line Size																						
3" and smaller	4,623	0	38.54	178,161	337	0	40.48	13,627		4,959	191,788		4,959	40.48	200,757	40.48	200,757	120	40.48	4,866	205,623	
4"	3,560	0	58.42	207,965	234	0	61.36	14,357		3,794	222,322		3,794	61.36	232,788	61.36	232,788	92	61.36	5,643	238,431	
6"	3,204	0	145.10	464,936	199	0	152.39	30,326		3,403	495,261		3,403	152.39	518,620	152.39	518,620	82	152.39	12,571	531,191	
8"	1,018	0	238.44	242,798	68	0	250.43	17,099		1,087	259,896		1,087	250.43	272,105	250.43	272,105	26	250.43	6,596	278,701	
10"	62	0	371.83	23,163	5	0	390.54	1,823		67	24,987		67	390.54	26,152	390.54	26,152	-	390.54	-	26,152	
12"	34	0	556.96	19,006	2	0	584.98	1,098		36	20,103		36	584.98	21,059	584.98	21,059	-	584.98	-	21,059	
Hydrants	906	0	23.38	21,171	56		24.56	1,376		962	22,548		962	24.56	23,616	24.56	23,616	-	24.56	-	23,616	
Total Private Fire	13,407	0		1,157,200	900	0		79,706			1,236,906		14,308		1,295,098		1,295,098		321		29,675	1,324,773
Total		18,496,387		46,095,723		926,991		4,382,607			50,478,330		19,423,377		52,754,077		65,131,034		(1,241,915)		(2,655,619)	62,475,415

Increase
24.1%

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS - EAGLE EXIST
 HISTORIC TEST YEAR ENDED JUNE 30, 2022 AND TEST YEAR ENDED MARCH 31, 2023

Rate Block CCF	MAY 2021 - APRIL 2022				MAY 2022 - JUNE 2022				Historic TY # Bills Volumes	Historic Test Year Revenues	Historic Test Year # Bills	Historic TY Total Consumption	Present Rate	Historic TY Revenue Pres Rate	Increase 24.1% Proposed Rate	Proposed Revenue	Meter / Consump Adjustment	Proposed Rate	Revenue From Adjustments	Revenue Proposed Rates
	Number Of Bills	Total Consumption	Present Rate	Phase I Revenue	Number Of Bills	Total Consumption	Present Rate	Phase II Revenue												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Residential - Monthly																				
Customer Charge																				
5/8	4,865		5.47	26,611	3,360		5.74	19,285	8,225	45,896	8,225		6.70	55,105	8.31	68,359	9,862	8.31	81,970	150,328
3/4	5,744		5.47	31,422	3,914		5.74	22,467	9,659	53,890	9,659		6.70	64,713	8.31	80,278	11,582	8.31	96,262	176,540
1	161		6.99	1,129	115		7.34	844	277	1,973	277		8.56	2,367	10.62	2,936	-	10.62	-	2,936
1 1/2	9		11.96	108	6		12.55	74	15	182	15		14.64	218	18.16	271	-	18.16	-	271
2	5		18.56	87	2		19.48	38	7	125	7		22.73	151	28.20	187	-	28.20	-	187
Subtotal	10,785			59,356	7,397			42,709	18,181	102,065	18,181			122,554		152,031	21,444		178,232	330,262
Winter Usage		91,453	0.7604	69,541		0	0.7980	0	91,453	69,541		91,453	0.9309	85,134	1.1548	105,610	71,781	1.1548	82,893	188,503
Summer Usage																				
Up to 3 CCF			0.7604	0		5,861	0.7980	4,677	5,861	4,677		5,861	0.9309	5,456	1.1548	6,768	8,212	1.1548	9,483	16,251
Over 3 CCF			0.9627	0		45,752	1.0102	46,218	45,752	46,218		45,752	1.1786	53,923	1.4621	66,893	130,935	1.4621	191,437	258,330
Subtotal	0	91,453		69,541		51,612		50,895	143,065	120,436		143,065		144,512		179,270	210,928		283,813	463,084
Total Class				128,897				93,604		222,501				267,066		331,301			462,045	793,346
Commercial - Monthly																				
Customer Charge																				
5/8	45	0	5.47	248	32		5.74	184	77	432	77		6.70	518	8.31	643	-	8.31	-	643
3/4	286	0	5.47	1,566	192		5.74	1,103	478	2,668	478		6.70	3,205	8.31	3,975	608	8.31	5,052	9,027
1	210	0	6.99	1,467	151		7.34	1,106	361	2,573	361		8.56	3,086	10.62	3,828	458	10.62	4,865	8,693
1 1/2	497	0	11.96	5,944	338		12.55	4,240	835	10,184	835		14.64	12,222	18.16	15,162	1,061	18.16	19,267	34,429
2	396	0	18.56	7,358	300		19.48	5,846	697	13,204	697		22.73	15,832	28.20	19,640	885	28.20	24,959	44,599
3	9	0	36.21	326	6		37.99	223	15	549	15		44.32	659	54.98	818	-	54.98	-	818
4	33	0	67.55	2,218	24		70.88	1,669	56	3,887	56		82.69	4,662	102.58	5,784	-	102.58	-	5,784
6	3	0	112.76	338	2		118.34	232	5	570	5		138.06	684	171.27	849	-	171.27	-	849
Subtotal	1,480	0		19,465	1,044			14,601	2,524	34,066	2,524			40,869		50,699	3,012		54,143	104,842
Winter Usage	0	50,501	0.7604	38,401		0	0.7980	0	50,501	38,401		50,501	0.9309	47,011	1.1548	58,318	59,039	1.1548	68,178	126,496
Summer Usage																				
Up to 3 CCF	0	0	0.7604	0		714	0.7980	570	714	570		714	0.9309	665	1.1548	824	2,117	1.1548	2,444	3,269
Over 3 CCF	0	0	0.9627	0		36,754	1.0102	37,128	36,754	37,128		36,754	1.1786	43,318	1.4621	53,737	93,913	1.4621	137,308	191,045
Subtotal	0	50,501		38,401		37,467		37,698	87,968	76,099		87,968		90,993		112,879	155,069		207,931	320,810
Total Class				57,866				52,299		110,165				131,862		163,578			262,074	425,652

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS - EAGLE EXIST
 HISTORIC TEST YEAR ENDED JUNE 30, 2022 AND TEST YEAR ENDED MARCH 31, 2023

Rate Block CCF	MAY 2021 - APRIL 2022				MAY 2022 - JUNE 2022				Historic TY # Bills Volumes	Historic Test Year Revenues	Historic Test Year # Bills	Historic TY Total Consumption	Present Rate	Historic TY Revenue Pres Rate	Increase 24.1% Proposed Rate	Proposed Revenue	Meter / Consump Adjustment	Proposed Rate	Revenue From Adjustments	Revenue Proposed Rates
	Number Of Bills	Total Consumption	Present Rate	Phase I Revenue	Number Of Bills	Total Consumption	Present Rate	Phase II Revenue												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<u>Public Authority - Monthly</u>					<u>Public Authority - Monthly</u>					<u>Pub Auth - Monthly</u>			<u>Public Authority - Monthly</u>							
Customer Charge																				
5/8	3		5.47	19	7		5.74	38	10	57	10		6.70	68	84	8.31	9	8.31	78	162
3/4	16		5.47	90	8		5.74	45	24	135	24		6.70	162	201	8.31	22	8.31	187	388
1 1/2	3		11.96	36	4		12.55	49	7	85	7		14.64	102	126	18.16	6	18.16	117	243
2	0		18.56	1	4		19.48	77	4	78	4		22.73	91	113	28.20	4	28.20	105	218
Subtotal	23			146	22			209	45	355	45			423	525	42			487	1,011
Winter Usage		177	0.7604	135		0	0.7980	0	177	135		177	0.9309	165	205	1.1548	375	1.1548	433	637
Summer Usage																				
Up to 3 CCF		0	0.7604	0		3	0.7980	3	3	3		3	0.9309	3	4	1.1548	18	1.1548	21	25
Over 3 CCF		0	0.9627	0		137	1.0102	139	137	139		137	1.1786	162	201	1.4621	1,080	1.4621	1,579	1,780
Subtotal		177		135		141		141	318	276		318		330	409	1,473			2,033	2,442
Total Class				281				351		631				753	934				2,519	3,453
<u>Private Fire Lines - Monthly</u>					<u>Private Fire Lines - Monthly</u>					<u>Priv Fire Lines - Monthly</u>			<u>Private Fire Lines - Monthly</u>							
Fire Line Size																				
3" and smaller	193	0	9.64	1,859	61	0	10.12	622	254	2,481	254		11.81	3,003	3,003	11.81	340	11.81	4,019	7,023
4"	138	0	14.61	2,013	47	0	15.34	725	185	2,738	185		17.90	3,313	3,313	17.90	248	17.90	4,433	7,746
6"	31	0	36.28	1,120	8	0	38.10	287	38	1,407	38		44.45	1,707	1,707	44.45	-	44.45	-	1,707
8"	5	0	59.60	281	2	0	62.61	143	7	424	7		73.04	511	511	73.04	-	73.04	-	511
Total Private Fire	366	0		5,272	119	0		1,778	485	7,050	485			8,534	8,534	588			8,453	16,987
Total		142,131		192,316			89,220		148,032		340,348		231,351	408,216	504,347		367,470		735,091	1,239,438

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS - EAGLE NEW
 HISTORIC TEST YEAR ENDED JUNE 30, 2022 AND TEST YEAR ENDED MARCH 31, 2023

Rate Block CCF	MAY 2021 - APRIL 2022				MAY 2022 - JUNE 2022				Historic TY # Bills Volumes	Historic Test Year Revenues	Historic Test Year # Bills	Historic TY Total Consumption	Present Rate	Historic TY Revenue Pres Rate	Increase 24.1% Proposed Rate	Proposed Revenue	Meter / Consump Adjustment	Proposed Rate	Revenue From Adjustments	Revenue Proposed Rates								
	Number Of Bills	Total Consumption	Present Rate	Phase I Revenue	Number Of Bills	Total Consumption	Present Rate	Phase II Revenue													(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>Residential - Monthly</u>				<u>Residential - Monthly</u>				<u>Residential - Monthly</u>				<u>Residential - Monthly</u>															
Customer Charge	0		10.94	0	-		11.48	0	-	-	-	11.48	-	14.24	-	456	14.24	6,497	6,497									
5/8	0		10.94	0	-		11.48	-	-	-	11.48	-	14.24	-	536	14.24	7,630	7,630										
3/4	0		13.99	0	-		14.68	-	-	-	14.68	-	18.21	-	-	18.21	-	-										
1	0		23.92	0	-		25.11	-	-	-	25.11	-	31.15	-	-	31.15	-	-										
1 1/2	0		37.12	0	-		38.96	-	-	-	38.96	-	48.33	-	-	48.33	-	-										
2	0			0																								
Subtotal	0			0	0			0	0	0						992		14,127	14,127									
Winter Usage		1,551	1,5208	2,359		0	1,5959	0	1,551	2,359		1,551	1,5959	2,476	1,9797	3,072	3,644	1,9797	7,214	10,285								
Summer Usage																												
Up to 3 CCF			1,5208	0		294	1,5959	469	294	469		294	1,5959	469	1,9797	582	417	1,9797	825	1,408								
Over 3 CCF			1,9254	0		1,746	2,0204	3,528	1,746	3,528		1,746	2,0204	3,528	2,5063	4,377	6,647	2,5063	16,659	21,036								
Subtotal	0	1,551		2,359		2,041		3,998	3,592	6,357		3,592		6,474		8,031	10,707		24,698	32,729								
Total Class				2,359			Total Revenue	3,998		6,357				6,474		8,031			38,826	46,857								
	<u>Commercial - Monthly</u>				<u>Commercial - Monthly</u>				<u>Commercial - Monthly</u>				<u>Commercial - Monthly</u>															
Customer Charge	0	0	10.94	0	-		11.48	0	-	-	-	11.48	-	14.24	-	-	14.24	-	-									
5/8	0	0	10.94	0	-		11.48	-	-	-	11.48	-	14.24	-	23	14.24	331	331										
3/4	0	0	13.99	0	-		14.68	-	-	-	14.68	-	18.21	-	18	18.21	319	319										
1	0	0	23.92	0	-		25.11	-	-	-	25.11	-	31.15	-	41	31.15	1,265	1,265										
1 1/2	0	0	37.12	0	-		38.96	-	-	-	38.96	-	48.33	-	34	48.33	1,638	1,638										
2	0	0	72.41	0	-		75.99	-	-	-	75.99	-	94.27	-	-	94.27	-	-										
3	0	0	135.09	0	-		141.76	-	-	-	141.76	-	175.86	-	-	175.86	-	-										
4	0	0	225.52	0	-		236.68	-	-	-	236.68	-	293.61	-	-	293.61	-	-										
6	0	0		0				0	0	0																		
Subtotal	0	0		0	0			0	0	0						115			3,555	3,555								
							Total Fixed	0																				
Winter Usage	0	1,852	1,5208	2,816		0	1,5959	0	1,852	2,816		1,852	1,5959	2,955	1,9797	3,666	2,403	1,9797	4,758	8,424								
Summer Usage																												
Up to 3 CCF	0	0	1,5208	0		47	1,5959	76	47	76		47	1,5959	76	1,9797	94	86	1,9797	171	265								
Over 3 CCF	0	0	1,9254	0		1,192	2,0204	2,408	1,192	2,408		1,192	2,0204	2,408	2,5063	2,987	3,823	2,5063	9,582	12,569								
Subtotal	0	1,852		2,816		1,239		2,484	3,091	5,300		3,091		5,439		6,747	6,313		14,511	21,258								
Total Class				2,816				2,484		5,300				5,439		6,747			18,065	24,812								

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS - EAGLE NEW
 HISTORIC TEST YEAR ENDED JUNE 30, 2022 AND TEST YEAR ENDED MARCH 31, 2023

Rate Block CCF	MAY 2021 - APRIL 2022				MAY 2022 - JUNE 2022				Historic TY # Bills Volumes	Historic Test Year Revenues	Historic Test Year # Bills	Historic TY Total Consumption	Present Rate	Historic TY Revenue Pres Rate	Increase 24.1% Proposed Rate	Proposed Revenue	Meter / Consump Adjustment	Proposed Rate	Revenue From Adjustments	Revenue Proposed Rates	
	Number Of Bills	Total Consumption	Present Rate	Phase I Revenue	Number Of Bills	Total Consumption	Present Rate	Phase II Revenue													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<u>Public Authority - Monthly</u>				<u>Public Authority - Monthly</u>				<u>Pub Auth - Monthly</u>				<u>Public Authority - Monthly</u>									
Customer Charge																					
5/8	0		10.94	0	-		11.48	0	-	-	-		11.48	-	14.24	-	-	14.24	-	-	
3/4	0		10.94	0	-		11.48	0	-	-	-		11.48	-	14.24	-	-	14.24	-	-	
1 1/2	0		23.92	0	-		25.11	0	-	-	-		25.11	-	31.15	-	-	31.15	-	-	
2	0		37.12	0	-		38.96	0	-	-	-		38.96	-	48.33	-	-	48.33	-	-	
Subtotal	0			0	0			0	0	0	-			-		-	-		-	-	
						Total Fixed	0	0													
Winter Usage		0	1.5208	0		0	1.5959	0	0	0		-	1.5959	-	1.9797	-	-	1.9797	-	-	
Summer Usage																					
Up to 3 CCF		0	1.5208	0		0	1.5959	0	0	0		-	1.5959	-	1.9797	-	-	1.9797	-	-	
Over 3 CCF		0	1.9254	0		0	2.0204	0	0	0		-	2.0204	-	2.5063	-	-	2.5063	-	-	
Subtotal		0		0		0		0	0	0		-		-		-	-		-	-	
Total Class				-		Total Revenues	-	-											-	-	
<u>Private Fire Lines - Monthly</u>				<u>Private Fire Lines - Monthly</u>				<u>Priv Fire Lines - Monthly</u>				<u>Private Fire Lines - Monthly</u>									
Fire Line Size																					
3" and smaller	5	0	19.27	95	2	0	20.24	49	7	144	7		20.24	149	20.24	149	66	20.24	1,327	1,476	
4"	0	0	29.21	0	-	0	30.68	0	-	-	-		30.68	-	30.68	-	48	30.68	1,464	1,464	
6"	0	0	72.55	2	-	0	76.20	0	0	2	0		76.20	3	76.20	3	-	76.20	-	3	
8"	0	0	119.20	0	-	0	125.22	0	-	-	-		125.22	-	125.22	-	-	125.22	-	-	
Total Private Fire	5	0		97	2	0		49	7	147	7		152		152		113		2,792	2,943	
Total		3,403		5,273		3,280		6,531		11,804		6,683		12,064		14,930		17,020		59,683	74,612

VEOLIA WATER IDAHO, INC.
SUMMARY OF BILLING DETERMINANTS FOR REVENUE ADJUSTMENTS - VWID SYSTEM

ADJUSTMENT R1: ANNUALIZATION OF HISTORIC TEST YEAR GROWTH

	Number of Customers		Gain/Loss	1/2 of Growth	Number of Bi-Monthly Bills	Average Usage	Historic TY
	6/30/2021	6/30/2022				per Bill	Annualization
						CCF	Adjustment
						CCF	CCF
Residential	87,759	88,776	1,017	509	3,051	23.50	71,706
Commercial	9,870	9,910	40	20	120	115.96	13,915
Public Authority	136	129	-7	-4	(21)	70.13	(1,473)
Private Fire	2,293	2,318	25	13	75	0.00	-

ADJUSTMENT R2: WEIGHTED CUSTOMER GROWTH THROUGH 3/31/2023

	Number of Customers		Gain/Loss	Number of Bi-Monthly Bills	Average Usage	Test Year Growth
	6/30/2022	3/31/2023			per Bill	Adjustment
					CCF	CCF
Residential	88,776	89,148	372	2,232	23.50	52,457
Commercial	9,910	9,958	48	288	115.96	33,395
Public Authority	129	130	1	6	70.13	421
Private Fire	2,318	2,359	41	246	0	-

ADJUSTMENT R3: WEATHER USAGE ADJUSTMENT

	Test Year No.	Adjustment per Customer	Test Year Weather
	Customers		Adjustment
	3/31/2023	CCF	CCF
Residential	89,148	-11.49	(1,024,305)
Commercial	9,958	-38.97	(388,032)

TOTAL OF PRO-FORMA ADJUSTMENTS (R1 + R2 + R3)

	Test Year No.	Total Test Year Adjustment
	Customers	
	3/31/2023	CCF
Residential	89,148	(900,141)
Commercial	9,958	(340,722)
Public Authority	130	(1,052)
Fire	2,359	-
		(1,241,915)

VEOLIA WATER IDAHO, INC.
SUMMARY OF BILLING DETERMINANTS FOR REVENUE ADJUSTMENTS - EAGLE

ADJUSTMENT R1: ANNUALIZATION OF HISTORIC TEST YEAR GROWTH

	Number of Customers		Gain/Loss	Growth (use Gain/Loss Amount)	Number of Monthly Bills	Average Usage per Bill CCF	Historic TY Annualization Adjustment CCF
	1/31/2022	7/31/2022					
Res - New	3,574	3,615	41	41	492	11.75	5,782
Comm - New	502	507	5	5	60	57.98	3,479
PA - Existing	11	9	-2	-2	(24)	35.07	(842)
Pr Fire - New	98	105	7	7	84	0.00	-

ADJUSTMENT R2: WEIGHTED CUSTOMER GROWTH THROUGH 3/31/2023

	Number of Customers		Gain/Loss	Number of Monthly Bills	Average Usage per Bill CCF	Test Year Growth Adjustment CCF
	7/31/2022	3/31/2023				
Res - New	3,615	3,657	42	500	11.75	5,876
Comm - New	507	512	5	55	57.98	3,209
Public Authority	9	9	0	-	35.07	-
Pr Fire - New	105	107	2	29	0	-

ADJUSTMENT R3: WEATHER USAGE ADJUSTMENT

	Test Year No. Customers 3/31/2023	Adjustment per Customer CCF	Test Year Weather Adjustment CCF
Res - Existing	3,574	-11.49	(41,065)
Res - New	83	-11.49	(950)
Comm - Existing	502	-38.97	(19,561)
Comm - New	10	-38.97	(375)

ADJUSTMENT R4: ANNUALIZATION OF HISTORIC TEST YEAR EXISTING CUSTOMERS

	Number of Customers 1/31/2022	Number of Monthly Bills (1/2 Year)	Average Usage per Bill CCF	Test Year Annualization Adjustment CCF
Res - Existing	3,574	21,444	11.75	251,993
Comm - Existing	502	3,012	57.98	174,630
PA - Existing	11	66	35.07	2,314
Priv Fire - Existing	98	588	-	-

TOTAL OF TEST YEAR ADJUSTMENTS (R1 + R2 + R3 + R4)

	Test Year No. Customers 3/31/2023	Total Test Year Adjustment CCF
Residential	3,657	221,636
Commercial	512	161,381
Public Authority	9	1,473
Private Fire	107	-

VEOLIA WATER IDAHO, INC.

R-1 APPLICATION OF PRESENT AND PROPOSED RATES TO NUMBER OF CUSTOMERS ADDED IN HISTORIC TEST YEAR - VVWID SYSTEM

Rate Block CCF	Number Of Bills	Total Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Bi-Monthly</u>						
Customer Charge						
5/8	821		\$ 22.96	\$ 18,848	28.48	23,381
3/4	1,913		22.96	43,912	28.48	54,474
1	318		29.35	9,320	36.41	11,562
Subtotal	3,051			72,080		89,417
Winter Usage	0	24,402	1.5959	38,944	1.9797	48,310
Summer Usage						
Up to 3 CCF	0	2,792	1.5959	4,455	1.9797	5,527
Over 3 CCF	0	44,512	2.0204	89,932	2.5063	111,562
Subtotal	0	71,706		133,331		165,400
Total Class	3,051	71,706		\$ 205,411		\$ 254,817
<u>Commercial - Bi-Monthly</u>						
Customer Charge						
3/4	27		\$ 22.96	\$ 631	28.48	783
1	34		29.35	996	36.41	1,236
1 1/2	27		50.21	1,374	62.29	1,705
2	31		77.92	2,432	96.66	3,017
Subtotal	120			5,433		6,740
Winter Usage	0	5,298	1.5959	8,455	1.9797	10,488
Summer Usage						
Up to 3 CCF	0	190	1.5959	303	1.9797	376
Over 3 CCF	0	8,427	2.0204	17,026	2.5063	21,121
Subtotal	0	13,915		25,784		31,985
Total Class	120	13,915		\$ 31,217		\$ 38,725
<u>Other Public Authority - Bi-Monthly</u>						
Customer Charge						
1	(6)		\$ 29.35	\$ (189)	36.41	(235)
1 1/2	(5)		50.21	(258)	62.29	(320)
2	(9)		77.92	(734)	96.66	(910)
Subtotal	(21)			(1,181)		(1,465)
Winter Usage	0	(375)	1.5959	(598)	1.9797	(742)
Summer Usage						
Up to 3 CCF	0	(18)	1.5959	(29)	1.9797	(36)
Over 3 CCF	0	(1,080)	2.0204	(2,182)	2.5063	(2,707)
Subtotal	0	(1,473)		(2,809)		(3,485)
Total Class	(21)	(1,473)		\$ (3,990)		\$ (4,949)
<u>Private Fire Lines - Bi-Monthly</u>						
Fire Line Size						
3" and smaller	28	0	\$ 40.48	\$ 1,137	40.48	1,137
4"	21	0	61.36	1,318	61.36	1,318
6"	19	0	152.39	2,937	152.39	2,937
8"	6	0	250.43	1,541	250.43	1,541
Total Class	75	0		\$ 6,933		\$ 6,933
Total Adjustment	3,225	84,148		239,572		295,526

VEOLIA WATER IDAHO, INC.

R-1 APPLICATION OF PRESENT AND PROPOSED RATES TO NUMBER OF CUSTOMERS ADDED IN HISTORIC TEST YEAR - EAGLE EXIST

Rate Block CCF	Number Of Bills	Total Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Monthly</u>						
Customer Charge						
5/8	0		6.70	-	8.31	-
3/4	0		6.70	0	8.31	0
Subtotal	0			0		0
Winter Usage	0	0	0.9309	0	1.1548	0
Summer Usage						
Up to 3 CCF	0	0	0.9309	0	1.1548	0
Over 3 CCF	0	0	1.1786	0	1.4621	0
Subtotal	0	0		0		0
Total Class	0	0		-		-
<u>Commercial - Monthly</u>						
Customer Charge						
3/4	0		6.70	-	8.31	-
1	0		8.56	0	10.62	0
1 1/2	0		14.64	0	18.16	0
2	0		22.73	0	28.20	0
Subtotal	0			0		0
Winter Usage	0	0	0.9309	0	1.1548	0
Summer Usage						
Up to 3 CCF	0	0	0.9309	0	1.1548	0
Over 3 CCF	0	0	1.1786	0	1.4621	0
Subtotal	0	0		0		0
Total Class	0	0		-		-
<u>Other Public Authority - Monthly</u>						
Customer Charge						
5/8	(5)		6.70	(36)	8.31	(44)
3/4	(13)		6.70	(86)	8.31	(107)
1 1/2	(4)		14.64	(54)	18.16	(67)
2	(2)		22.73	(48)	28.20	(60)
Subtotal	(24)			(224)		(278)
Winter Usage	0	(214)	0.9309	(199)	1.1548	(247)
Summer Usage						
Up to 3 CCF	0	(10)	0.9309	(10)	1.1548	(12)
Over 3 CCF	0	(617)	1.1786	(727)	1.4621	(902)
Subtotal	0	(842)		(936)		(1,162)
Total Class	(24)	(842)		(1,160)		(1,440)

VEOLIA WATER IDAHO, INC.

R-1 APPLICATION OF PRESENT AND PROPOSED RATES TO NUMBER OF CUSTOMERS ADDED IN HISTORIC TEST YEAR - EAGLE NEW

Rate Block CCF	Number Of Bills	Total Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Monthly</u>						
Customer Charge						
5/8	226		11.48	2,598	14.24	3,222
3/4	266		11.48	3,051	14.24	3,784
Subtotal	492			5,648		7,007
Winter Usage	0	1,968	1.5959	3,140	1.9797	3,895
Summer Usage						
Up to 3 CCF	0	225	1.5959	359	1.9797	446
Over 3 CCF	0	3,589	2.0204	7,251	2.5063	8,995
Subtotal	0	5,782		10,750		13,336
Total Class	492	5,782		16,399		20,343
<u>Commercial - Monthly</u>						
Customer Charge						
3/4	12		11.48	139	14.24	172
1	9		14.68	134	18.21	166
1 1/2	21		25.11	531	31.15	658
2	18		38.96	687	48.33	852
Subtotal	60			1,491		1,849
Winter Usage	0	1,324	1.5959	2,114	1.9797	2,622
Summer Usage						
Up to 3 CCF	0	47	1.5959	76	1.9797	94
Over 3 CCF	0	2,107	2.0204	4,257	2.5063	5,280
Subtotal	0	3,479		6,446		7,996
Total Class	60	3,479		7,937		9,845
<u>Other Public Authority - Monthly</u>						
Customer Charge						
5/8	0		6.70	-	14.24	-
3/4	0		6.70	-	14.24	-
1 1/2	0		14.64	-	31.15	-
2	0		22.73	-	48.33	-
Subtotal	0			-		0
Winter Usage	0	0	1.5959	0	1.9797	0
Summer Usage						
Up to 3 CCF	0	0	1.5959	0	1.9797	0
Over 3 CCF	0	0	2.0204	0	2.5063	0
Subtotal	0	0		0		0
Total Class	0	0		-		-
<u>Private Fire Lines - Monthly</u>						
Fire Line Size						
3" and smaller	49	0	20.24	984	20.24	984
4"	35	0	30.68	1,086	30.68	1,086
Total Class	84	0		2,070		2,070
Total Adjustment	636	9,260		26,405		32,258

VEOLIA WATER IDAHO, INC.
R-2 APPLICATION OF PRESENT AND PROPOSED RATES TO NUMBER OF CUSTOMERS ADDED IN TEST YEAR - VVWD SYSTEM

Rate Block CCF	Number Of Bills	Total Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Bi-Monthly</u>						
Customer Charge						
5/8	601		\$ 22.96	\$ 13,788	28.48	17,105
3/4	1,399		22.96	32,125	28.48	39,851
1	232		29.35	6,818	36.41	8,458
Subtotal	2,232			52,731		65,414
Winter Usage	0	17,852	1.5959	28,490	1.9797	35,342
Summer Usage						
Up to 3 CCF	0	2,042	1.5959	3,259	1.9797	4,043
Over 3 CCF	0	32,563	2.0204	65,791	2.5063	81,615
Subtotal	0	52,457		97,540		121,000
Total Class	2,232	52,457		150,271		186,415
<u>Commercial - Bi-Monthly</u>						
Customer Charge						
3/4	66		\$ 22.96	\$ 1,514	28.48	1,878
1	81		29.35	2,391	36.41	2,966
1 1/2	66		50.21	3,298	62.29	4,091
2	75		77.92	5,837	96.66	7,240
Subtotal	288			13,040		16,176
Winter Usage	0	12,715	1.5959	20,291	1.9797	25,172
Summer Usage						
Up to 3 CCF	0	456	1.5959	728	1.9797	903
Over 3 CCF	0	20,225	2.0204	40,863	2.5063	50,691
Subtotal	0	33,395		61,881		76,765
Total Class	288	33,395		\$ 74,921		\$ 92,941
<u>Other Public Authority - Bi-Monthly</u>						
Customer Charge						
1	2		\$ 29.35	\$ 54	36.41	67
1 1/2	1		50.21	74	62.29	91
2	3		77.92	210	96.66	260
Subtotal	6			338		419
Winter Usage	0	107	1.5959	171	1.9797	212
Summer Usage						
Up to 3 CCF	0	5	1.5959	8	1.9797	10
Over 3 CCF	0	309	2.0204	623	2.5063	773
Subtotal	0	421		803		996
Total Class	6	421		\$ 1,141		\$ 1,414
<u>Private Fire Lines - Bi-Monthly</u>						
Fire Line Size						
3" and smaller	92	0	\$ 40.48	\$ 3,729	40.48	3,729
4"	70	0	61.36	4,324	61.36	4,324
6"	63	0	152.39	9,634	152.39	9,634
8"	20	0	250.43	5,055	250.43	5,055
Total Class	246	0		\$ 22,742		\$ 22,742
Total Adjustment	2,772	86,274		249,075		303,512

VEOLIA WATER IDAHO, INC.
R-2 APPLICATION OF PRESENT AND PROPOSED RATES TO NUMBER OF CUSTOMERS ADDED IN TEST YEAR - EAGLE NEW

Rate Block CCF	Number Of Bills	Total Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Monthly</u>						
Customer Charge						
5/8	230		11.48	2,640	14.24	3,275
3/4	270		11.48	3,100	14.24	3,846
Subtotal	500			5,740		7,121
Winter Usage	0	2,000	1.5959	3,191	1.9797	3,959
Summer Usage						
Up to 3 CCF	0	229	1.5959	365	1.9797	453
Over 3 CCF	0	3,647	2.0204	7,369	2.5063	9,142
Subtotal	0	5,876		10,925		13,553
Total Class	500	5,876		16,666		20,674
<u>Commercial - Monthly</u>						
Customer Charge						
3/4	11		11.48	128	14.24	159
1	8		14.68	124	18.21	153
1 1/2	19		25.11	489	31.15	607
2	16		38.96	634	48.33	786
Subtotal	55			1,375		1,705
Winter Usage	0	1,222	1.5959	1,949	1.9797	2,418
Summer Usage						
Up to 3 CCF	0	44	1.5959	70	1.9797	87
Over 3 CCF	0	1,943	2.0204	3,926	2.5063	4,870
Subtotal	0	3,209		5,945		7,375
Total Class	55	3,209		7,320		9,081
<u>Other Public Authority - Monthly</u>						
Customer Charge						
5/8	0		6.70	-	14.24	-
3/4	0		6.70	-	14.24	-
1 1/2	0		14.64	-	31.15	-
2	0		22.73	-	48.33	-
Subtotal	0			\$ -		0
Winter Usage	0	0	1.5959	0	1.9797	0
Summer Usage						
Up to 3 CCF	0	0	1.5959	0	1.9797	0
Over 3 CCF	0	0	2.0204	0	2.5063	0
Subtotal	0	0		0		0
Total Class	0	0		-		-
<u>Private Fire Lines - Monthly</u>						
Fire Line Size						
3" and smaller	17	0	20.24	343	20.24	343
4"	12	0	30.68	379	30.68	379
Total Class	29	0		722		722
Total Adjustment	585	9,084		24,708		30,477

VEOLIA WATER IDAHO, INC.
R-3 APPLICATION OF PRESENT AND PROPOSED RATES TO WEATHER NORMALIZATION - VVWID SYSTEM

Rate Block CCF (1)	Number Of Bills (2)	Total Consumption (3)	Present Rate (4)	Revenue (5)	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Bi-Monthly</u>						
Customer Charge	0	0		0		0
Winter Usage	0	(348,582)	1.5959	(556,301)	1.9797	(690,103)
Summer Usage						
Up to 3 CCF	0	(39,879)	1.5959	(63,643)	1.9797	(78,951)
Over 3 CCF	0	(635,844)	2.0204	(1,284,659)	2.5063	(1,593,646)
Subtotal	0	(1,024,305)		(1,904,603)		(2,362,700)
Subtotal	0	(1,024,305)		(1,904,603)		(2,362,700)
Total Class	0	(1,024,305)		(1,904,603)		(2,362,700)
<u>Commercial - Bi-Monthly</u>						
Customer Charge	0	0		0		0
Winter Usage	0	(147,734)	1.5959	(235,769)	1.9797	(292,477)
Summer Usage						
Up to 3 CCF	0	(5,297)	1.5959	(8,453)	1.9797	(10,486)
Over 3 CCF	0	(235,001)	2.0204	(474,795)	2.5063	(588,993)
Subtotal	0	(388,032)		(719,018)		(891,957)
Total Class	0	(388,032)		\$ (719,018)		\$ (891,957)
Total	0	(1,412,336)		(2,623,621)		(3,254,657)

VEOLIA WATER IDAHO, INC.
R-3 APPLICATION OF PRESENT AND PROPOSED RATES TO WEATHER NORMALIZATION - EAGLE EXIST

Rate Block CCF	Number Of Bills	Total Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Monthly</u>						
Customer Charge						
5/8	0		6.70	-	8.31	-
3/4	0		6.70	0	8.31	-
Subtotal	0			0		0
Winter Usage	0	(13,975)	0.9309	(13,009)	1.1548	(16,138)
Summer Usage						
Up to 3 CCF	0	(1,599)	0.9309	(1,488)	1.1548	(1,846)
Over 3 CCF	0	(25,491)	1.1786	(30,044)	1.4621	(37,270)
Subtotal	0	(41,065)		(44,542)		(55,255)
Total Class	0	(41,065)		(44,542)		(55,255)
<u>Commercial - Monthly</u>						
Customer Charge						
3/4	0		6.70	-	8.31	-
1	0		8.56	0	10.62	0
1 1/2	0		14.64	0	18.16	0
2	0		22.73	0	28.20	0
Subtotal	0			0		0
Winter Usage	0	(7,448)	0.9309	(6,933)	1.1548	(8,600)
Summer Usage						
Up to 3 CCF	0	(267)	0.9309	(249)	1.1548	(308)
Over 3 CCF	0	(11,847)	1.1786	(13,963)	1.4621	(17,321)
Subtotal	0	(19,561)		(21,144)		(26,230)
Total Class	0	(19,561)		(21,144)		(26,230)
<u>Other Public Authority - Monthly</u>						
Customer Charge						
5/8	0		6.70	-	8.31	-
3/4	0		6.70	-	8.31	-
1 1/2	0		14.64	-	18.16	0
2	0		22.73	-	28.20	0
Subtotal	0			\$ -		0
Winter Usage	0	0	0.9309	0	1.1548	0
Summer Usage						
Up to 3 CCF	0	0	0.9309	0	1.1548	0
Over 3 CCF	0	0	1.1786	0	1.4621	0
Subtotal	0	0		0		0
Total Class	0	0		-		-
<u>Private Fire Lines - Monthly</u>						
Fire Line Size						
3" and smaller	0	0	11.81	-	11.81	-
4"	0	0	17.90	0	17.90	0
Total Class	0	0		-		-
Total Adjustment	0	(60,626)		(65,686)		(81,485)

VEOLIA WATER IDAHO, INC.
R-3 APPLICATION OF PRESENT AND PROPOSED RATES TO WEATHER NORMALIZATION - EAGLE NEW

Rate Block CCF	Number Of Bills	Total Consumption	Present Rate	Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Monthly</u>						
Customer Charge						
5/8	0		11.48	-	14.24	-
3/4	0		11.48	0	14.24	-
Subtotal	0			0		0
Winter Usage	0	(323)	1.5959	(516)	1.9797	(640)
Summer Usage						
Up to 3 CCF	0	(37)	1.5959	(59)	1.9797	(73)
Over 3 CCF	0	(590)	2.0204	(1,191)	2.5063	(1,478)
Subtotal	0	(950)		(1,766)		(2,191)
Total Class	0	(950)		(1,766)		(2,191)
<u>Commercial - Monthly</u>						
Customer Charge						
3/4	0		11.48	-	14.24	-
1	0		14.68	0	18.21	-
1 1/2	0		25.11	0	31.15	-
2	0		38.96	0	48.33	-
Subtotal	0			0		0
Winter Usage	0	(143)	1.5959	(228)	1.9797	(282)
Summer Usage						
Up to 3 CCF	0	(5)	1.5959	(8)	1.9797	(10)
Over 3 CCF	0	(227)	2.0204	(458)	2.5063	(569)
Subtotal	0	(375)		(694)		(861)
Total Class	0	(375)		(694)		(861)
<u>Other Public Authority - Monthly</u>						
Customer Charge						
5/8	0		6.70	-	14.24	-
3/4	0		6.70	-	14.24	-
1 1/2	0		14.64	-	31.15	-
2	0		22.73	-	48.33	-
Subtotal	0			\$ -		0
Winter Usage	0	0	1.5959	0	1.9797	0
Summer Usage						
Up to 3 CCF	0	0	1.5959	0	1.9797	0
Over 3 CCF	0	0	2.0204	0	2.5063	0
Subtotal	0	0		0		0
Total Class	0	0		-		-
<u>Private Fire Lines - Monthly</u>						
Fire Line Size						
3" and smaller	0	0	20.24	-	20.24	-
4"	0	0	30.68	0	30.68	-
Total Class	0	0		-		-
Total Adjustment	0	(1,324)		(2,460)		(3,052)

VEOLIA WATER IDAHO, INC.
R-4 ANNUALIZATION OF HISTORIC TEST YEAR CUSTOMERS - EAGLE EXIST

Rate Block CCF (1)	Number Of Bills (2)	Total Consumption (3)	Present Rate (4)	Revenue (5)	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Monthly</u>						
Customer Charge						
5/8	9,862		6.70	66,077	8.31	81,970
3/4	11,582		6.70	77,598	8.31	96,262
Subtotal	21,444			143,675		178,232
Winter Usage	0	85,756	0.9309	79,830	1.1548	99,031
Summer Usage						
Up to 3 CCF	0	9,811	0.9309	9,133	1.1548	11,330
Over 3 CCF	0	156,426	1.1786	184,364	1.4621	228,708
Subtotal	0	251,993		273,327		339,068
Total Class	21,444	251,993		417,002		517,300
<u>Commercial - Monthly</u>						
Customer Charge						
3/4	608		6.70	4,072	8.31	5,052
1	458		8.56	3,922	10.62	4,865
1 1/2	1,061		14.64	15,532	18.16	19,267
2	885		22.73	20,120	28.20	24,959
Subtotal	3,012			43,645		54,143
Winter Usage	0	66,487	0.9309	61,892	1.1548	76,779
Summer Usage						
Up to 3 CCF	0	2,384	0.9309	2,219	1.1548	2,753
Over 3 CCF	0	105,760	1.1786	124,649	1.4621	154,629
Subtotal	0	174,630		188,760		234,161
Total Class	3,012	174,630		232,405		288,303
<u>Other Public Authority - Monthly</u>						
Customer Charge						
5/8	15		6.70	99	8.31	122
3/4	35		6.70	237	8.31	294
1 1/2	10		14.64	148	18.16	184
2	6		22.73	133	28.20	165
Subtotal	66			\$ 616		765
Winter Usage	0	589	0.9309	548	1.1548	680
Summer Usage						
Up to 3 CCF	0	29	0.9309	27	1.1548	33
Over 3 CCF	0	1,697	1.1786	2,000	1.4621	2,482
Subtotal	0	2,314		2,575		3,194
Total Class	66	2,314		3,191		3,959
<u>Private Fire Lines - Monthly</u>						
Fire Line Size						
3" and smaller	340	0	11.81	4,019	11.81	4,019
4"	248	0	17.90	4,433	17.90	4,433
Total Class	588	0		\$ 8,453		\$ 8,453
Total Adjustment	25,110	428,938		661,051		818,015

Veolia Water Idaho, Inc.

Calculation of Predicted Residential Consumption (thousand gallons)

Year	(Yr-1990)^2	Yr-1990	Palmer Z	Actual Residential	Predicted Residential
1992	0	0	(2.14)	180.29	185.23
1993	1	1	1.44	156.37	164.55
1994	4	2	(1.68)	184.18	177.66
1995	9	3	1.72	155.00	157.89
1996	16	4	1.07	163.26	158.54
1997	25	5	0.60	159.56	158.29
1998	36	6	2.28	153.51	147.19
1999	49	7	(0.60)	171.17	159.09
2000	64	8	(0.52)	162.30	156.07
2001	81	9	(1.51)	157.13	158.44
2002	100	10	(1.60)	157.19	156.27
2003	121	11	(0.56)	151.75	148.40
2004	144	12	(0.03)	144.39	143.10
2005	169	13	0.06	132.26	140.02
2006	196	14	(0.24)	135.56	138.91
2007	225	15	(1.48)	139.23	142.54
2008	256	16	(0.72)	130.28	136.08
2009	289	17	0.50	123.17	127.31
2010	324	18	1.35	116.70	120.39
2011	361	19	1.26	114.86	118.22
2012	400	20	(0.85)	122.77	126.24
2013	441	21	(1.34)	122.63	126.09
2014	484	22	(0.67)	119.24	120.09
2015	529	23	(1.22)	116.75	120.24
2016	576	24	(0.74)	115.21	115.19
2017	625	25	0.18	108.04	107.93
2018	676	26	(1.25)	111.26	112.52
2019	729	27	1.14	103.46	97.84
2020	784	28	(0.37)	107.92	102.83
2021	841	29	(1.02)	111.20	103.49
2022	900	30	(0.23)	105.48	96.88

Regression Statistics	
Multiple R	0.98
R Square	0.96
Adjusted R Square	0.95
Standard Error	5.16
Observations	30

ANOVA					
	df	SS	MS	F	Significance F
Regression	2	15,348.58	7,674.29	287.85	0.00
Residual	27	719.84	26.66		
Total	29	16,068.42			

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
Intercept	174.44	1.84	94.83	0.00	170.66	178.21	170.66	178.21
X Variable 1	(2.62)	0.11	(23.85)	0.00	(2.85)	(2.40)	(2.85)	(2.40)
X Variable 2	(5.04)	0.84	(6.03)	0.00	(6.76)	(3.33)	(6.76)	(3.33)

Input Y Range = E6 - E35 (Actual Consumption)

Input X Range = C6 - D35 (Year and Palmer Z)

Twelve months ending June 2022

Difference b/w Predicted / Actual	(8.59)
Gallons	(8,594)
CCF	(11.49)

Veolia Water Idaho, Inc.

Calculation of Predicted Commercial Consumption (thousand gallons)

Year	(Yr-1990)^2	Yr-1990	Palmer Z	Actual Commercial	Predicted Commercial
1992	0	0	(2.14)	692.80	746.94
1993	1	1	1.44	615.03	682.64
1994	4	2	(1.68)	692.93	724.62
1995	9	3	1.72	657.65	663.17
1996	16	4	1.07	706.86	665.97
1997	25	5	0.60	700.32	665.91
1998	36	6	2.28	680.96	631.75
1999	49	7	(0.60)	705.63	669.92
2000	64	8	(0.52)	703.36	661.14
2001	81	9	(1.51)	738.84	669.33
2002	100	10	(1.60)	650.06	663.24
2003	121	11	(0.56)	634.28	639.23
2004	144	12	(0.03)	635.25	623.31
2005	169	13	0.06	596.61	614.37
2006	196	14	(0.24)	623.67	611.62
2007	225	15	(1.48)	634.36	623.77
2008	256	16	(0.72)	579.49	604.20
2009	289	17	0.50	541.89	577.34
2010	324	18	1.35	510.17	556.34
2011	361	19	1.26	520.94	550.26
2012	400	20	(0.85)	573.02	576.21
2013	441	21	(1.34)	571.54	576.47
2014	484	22	(0.67)	570.41	558.33
2015	529	23	(1.22)	554.90	559.54
2016	576	24	(0.74)	551.35	544.41
2017	625	25	0.18	526.50	522.31
2018	676	26	(1.25)	540.53	537.48
2019	729	27	1.14	503.83	492.05
2020	784	28	(0.37)	495.24	508.49
2021	841	29	(1.02)	523.24	511.29
2022	900	30	(0.23)	520.41	491.26

Regression Statistics	
Multiple R	0.90
R Square	0.82
Adjusted R Square	0.80
Standard Error	32.33
Observations	30

ANOVA					
	df	SS	MS	F	Significance F
Regression	2	126,616.22	63,308.11	60.59	0.00
Residual	27	28,212.71	1,044.92		
Total	29	154,828.93			

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
Intercept	713.00	11.52	61.91	0.00	689.37	736.63	689.37	736.63
X Variable 1	(7.51)	0.69	(10.91)	0.00	(8.93)	(6.10)	(8.93)	(6.10)
X Variable 2	(15.86)	5.24	(3.03)	0.01	(26.62)	(5.11)	(26.62)	(5.11)

Input Y Range = E6 - E35 (Actual Consumption)

Input X Range = C6 - D35 (Year and Palmer Z)

Twelve months ending June 2022

Difference b/w Predicted / Actual	(29.15)
Gallons	(29,147)
CCF	(38.97)

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PHASE I RATES AND PHASE II RATES TO CONSUMPTION ANALYSIS
 CALCULATION OF PHASE I TO PHASE II RATES ADJUSTMENT - VVWD SYSTEM

Rate Block CCF	MAY 2021 - APRIL 2022				MAY 2022 - JUNE 2022				Historic TY # Bills Volumes	Historic Test Year Revenues	Present Rate	Proj Revenue Current Rate No Adjust	Phase I Rates to Phase II Rates Adj
	Number Of Bills	Total Consumption	Present Rate	Phase I Revenue	Number Of Bills	Total Consumption	Present Rate	Phase II Revenue					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<u>Residential - Bi-Monthly</u>													
Customer Charge													
5/8	118,808		21.88	2,599,518	22,472		22.96	515,956	141,280	3,115,474	22.96	3,243,787	128,313
3/4	275,653		21.88	6,031,296	53,510		22.96	1,228,580	329,163	7,259,876	22.96	7,557,581	297,706
1	45,769		27.97	1,280,167	8,885		29.35	260,761	54,654	1,540,929	29.35	1,604,090	63,162
1 1/2	1,256		47.84	60,066	243		50.21	12,214	1,499	72,281	50.21	75,256	2,976
2	575		74.23	42,707	113		77.92	8,844	689	51,551	77.92	53,674	2,123
Subtotal	442,062			10,013,755	85,223			2,026,355	527,284	12,040,110		12,534,388	494,279
Winter Usage		4,296,655	1.5208	6,534,353			1.5959	-	4,296,655	6,534,353	1.5959	6,857,032	322,679
Summer Usage													
Up to 3 CCF		393,632	1.5208	598,636		97,923	1.5959	156,276	491,556	754,912	1.5959	784,474	29,562
Over 3 CCF		7,355,793	1.9254	14,162,845		481,687	2.0204	973,200	7,837,480	15,136,045	2.0204	15,834,845	698,800
Subtotal	-	12,046,081		21,295,834		579,610		1,129,476		22,425,310		23,476,351	1,051,041
Total Class				31,309,589				3,155,831		34,465,420		36,010,739	1,545,320
<u>Commercial - Bi-Monthly</u>													
Customer Charge													
5/8	3,178	0	21.88	69,533	618		22.96	14,188	3,796	83,721	22.96	87,153	3,432
3/4	10,125	0	21.88	221,532	1,951		22.96	44,796	12,076	266,329	22.96	277,264	10,935
1	12,504	0	27.97	349,749	2,417		29.35	70,936	14,921	420,685	29.35	437,941	17,256
1 1/2	10,075	0	47.84	481,971	1,954		50.21	98,118	12,029	580,090	50.21	603,967	23,877
2	11,460	0	74.23	850,708	2,258		77.92	175,919	13,718	1,026,627	77.92	1,068,916	42,289
3	1,380	0	144.82	199,860	173		151.97	26,258	1,553	226,118	151.97	235,985	9,867
4	201	0	270.18	54,369	39		283.52	11,165	241	65,534	283.52	68,218	2,684
6	29	0	451.04	13,118	5		473.35	2,334	34	15,452	473.35	16,101	649
Subtotal	48,953	0		2,240,840	9,415			443,714		2,684,554		2,795,544	110,990
Temporary Meter Charge	703		25.00	17,582	-		25.00	-	703	17,582	25.00	17,582	-
Winter Usage	-	2,564,094	1.5208	3,899,475			1.5959	-	2,564,094	3,899,475	1.5959	4,092,038	192,563
Summer Usage													
Up to 3 CCF	-	82,944	1.5208	126,141		8,989	1.5959	14,346	91,933	140,487	1.5959	146,716	6,229
Over 3 CCF	-	3,742,028	1.9254	7,204,900		336,668	2.0204	680,204	4,078,696	7,885,104	2.0204	8,240,597	355,493
Subtotal	-	6,389,066		11,230,517		345,657		694,549		11,925,066		12,479,351	554,285
Total Class				13,488,940				1,138,263		14,627,203		15,292,478	665,275
<u>Public Authority - Bi-Monthly</u>													

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PHASE I RATES AND PHASE II RATES TO CONSUMPTION ANALYSIS
 CALCULATION OF PHASE I TO PHASE II RATES ADJUSTMENT - VVWD SYSTEM

Rate Block CCF	Number Of Bills	MAY 2021 - APRIL 2022			MAY 2022 - JUNE 2022				Historic TY # Bills Volumes	Historic Test Year Revenues	Present Rate	Proj Revenue Current Rate No Adjust	Phase I Rates to Phase II Rates Adj	
		Total Consumption	Present Rate	Phase I Revenue	Number Of Bills	Total Consumption	Present Rate	Phase II Revenue						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Customer Charge														
5/8	23		21.88	503	6		22.96	134	29	636	22.96	661	25	
3/4	45		21.88	977	8		22.96	174	52	1,151	22.96	1,199	48	
1	132		27.97	3,704	27		29.35	800	160	4,504	29.35	4,687	183	
1 1/2	105		47.84	5,013	22		50.21	1,116	127	6,129	50.21	6,378	248	
2	195		74.23	14,464	38		77.92	2,983	233	17,447	77.92	18,166	719	
3	5		144.82	724	1		151.97	147	6	871	151.97	907	36	
Street Sweeping	1		3,464.63	3,465	-		-	-	1	3,465	3,680.40	3,680	216	
Subtotal	505			28,849	102			5,354		34,203		35,678	1,475	
Winter Usage		16,013	1.5208	24,352			1.5959	-	16,013	24,352	1.5959	25,555	1,203	
Summer Usage														
Up to 3 CCF		708	1.5208	1,076		68	1.5959	109	776	1,185	1.5959	1,238	53	
Over 3 CCF		44,519	1.9254	85,717		1,655	2.0204	3,344	46,174	89,061	2.0204	93,291	4,229	
Subtotal		61,240		111,146		1,723		3,453		114,599		120,084	5,485	
Total Class				139,995				8,807		148,802		155,762	6,960	
		<u>Private Fire Lines - Bi-Monthly</u>				<u>Private Fire Lines - Bi-Monthly</u>				<u>Priv Fire Lines - Bi-Monthly</u>			<u>Private Fire Lines - Bi-Monthly</u>	
Fire Line Size														
3" and smaller	4,623	0	38.54	178,161	337	-	40.48	13,627	4,959	191,788	\$ 40.48	200,757	8,968	
4"	3,560	0	58.42	207,965	234	-	61.36	14,357	3,794	222,322	61.36	232,788	10,466	
6"	3,204	0	145.10	464,936	199	-	152.39	30,326	3,403	495,261	152.39	518,620	23,359	
8"	1,018	0	238.44	242,798	68	-	250.43	17,099	1,087	259,896	250.43	272,105	12,209	
10"	62	0	371.83	23,163	5	-	390.54	1,823	67	24,987	390.54	26,152	1,166	
12"	34	0	556.96	19,006	2	-	584.98	1,098	36	20,103	584.98	21,059	956	
Hydrants	906	0	23.38	21,171	56	-	24.56	1,376	962	22,548	24.56	23,616	1,069	
Total Private Fire	13,407	0		1,157,200	900	-		79,706				1,295,098	58,192	
Total Revenues				46,095,723				4,382,607		49,241,424		52,754,077	2,275,747	

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PHASE I RATES AND PHASE II RATES TO CONSUMPTION ANALYSIS
 CALCULATION OF PHASE I TO PHASE II RATES ADJUSTMENT - EAGLE EXIST

Rate Block CCF	MAY 2021 - APRIL 2022				MAY 2022 - JUNE 2022				Historic TY # Bills Volumes	Historic Test Year Revenues	Present Rate	Proj Revenue Current Rate No Adjust	Phase I Rates to Phase II Rates Adj
	Number Of Bills	Total Consumption	Present Rate	Phase I Revenue	Number Of Bills	Total Consumption	Present Rate	Phase II Revenue					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<u>Residential - Monthly</u>				<u>Residential - Monthly</u>				<u>Residential - Monthly</u>		<u>Residential - Monthly</u>			
Customer Charge													
5/8	4,865		5.47	26,611	3,360		5.74	19,285	8,225	45,896	6.70	\$ 55,105	9,209
3/4	5,744		5.47	31,422	3,914		5.74	22,467	9,659	53,890	6.70	64,713	10,823
1	161		6.99	1,129	115		7.34	844	277	1,973	8.56	2,367	394
1 1/2	9		11.96	108	6		12.55	74	15	182	14.65	218	37
2	5		18.56	87	2		19.48	38	7	125	22.73	151	26
Subtotal	10,785			59,356	7,397			42,709	18,181	102,065		122,554	20,489
Winter Usage		91,453	0.7604	69,541		0	0.7980	-	91,453	69,541	0.9309	85,134	15,593
Summer Usage													
Up to 3 CCF			0.7604	-		5,861	0.7980	4,677	5,861	4,677	0.9309	5,456	779
Over 3 CCF			0.9627	-		45,752	1.0102	46,218	45,752	46,218	1.1786	53,923	7,705
Subtotal	-	91,453		69,541		51,612		50,895		120,436		144,512	24,076
Total Class				128,897				93,604		222,501		267,066	44,565
<u>Commercial - Monthly</u>				<u>Commercial - Monthly</u>				<u>Commercial - Monthly</u>		<u>Commercial - Monthly</u>			
Customer Charge													
5/8	45	0	5.47	248	32		5.74	184	77	432	6.70	518	86
3/4	286	0	5.47	1,566	192		5.74	1,103	478	2,668	6.70	3,205	536
1	210	0	6.99	1,467	151		7.34	1,106	361	2,573	8.56	3,086	513
1 1/2	497	0	11.96	5,944	338		12.55	4,240	835	10,184	14.64	12,222	2,038
2	396	0	18.56	7,358	300		19.48	5,846	697	13,204	22.73	15,832	2,628
3	9	0	36.21	326	6		37.99	223	15	549	44.32	659	110
4	33	0	67.55	2,218	24		70.88	1,669	56	3,887	82.69	4,662	775
6	3	0	112.76	338	2		118.34	232	5	570	138.06	684	115
Subtotal	1,480	0		19,465	1,044			14,601	2,524	34,066		40,869	6,803
Winter Usage	-	50,501	0.7604	38,401		0	0.7980	-	50,501	38,401	0.9309	47,011	8,610
Summer Usage													
Up to 3 CCF	-	0	0.7604	-		714	0.7980	570	714	570	0.9309	665	95
Over 3 CCF	-	0	0.9627	-		36,754	1.0102	37,128	36,754	37,128	1.1786	43,318	6,189
Subtotal	-	50,501		38,401		37,467		37,698	87,968	76,099		90,993	14,895
Total Class				57,866				52,299		110,165		131,862	21,697

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PHASE I RATES AND PHASE II RATES TO CONSUMPTION ANALYSIS
 CALCULATION OF PHASE I TO PHASE II RATES ADJUSTMENT - EAGLE EXIST

Rate Block CCF	Number Of Bills	MAY 2021 - APRIL 2022			Phase I Revenue	Number Of Bills	MAY 2022 - JUNE 2022			Phase II Revenue	Historic TY # Bills Volumes	Historic Test Year Revenues	Present Rate	Proj Revenue Current Rate No Adjust	Phase I Rates to Phase II Rates Adj	
		Total Consumption	Present Rate	Phase I Revenue			Total Consumption	Present Rate	Phase II Revenue							(10)
		<u>Public Authority - Monthly</u>					<u>Public Authority - Monthly</u>				<u>Pub Auth - Monthly</u>			<u>Public Authority - Monthly</u>		
Customer Charge																
5/8	3		5.47	19	7		5.74	38	10	57		6.70	68	11		
3/4	16		5.47	90	8		5.74	45	24	135		6.70	162	28		
1 1/2	3		11.96	36	4		12.55	49	7	85		14.64	102	16		
2	0		18.56	1	4		19.48	77	4	78		22.73	91	13		
Subtotal	23			146	22			209	45	355			423	68		
Winter Usage		177	0.7604	135		0	0.7980	-	177	135		0.9309	165	30		
Summer Usage																
Up to 3 CCF		0	0.7604	-		3	0.7980	3	3	3		0.9309	3	0		
Over 3 CCF		0	0.9627	-		137	1.0102	139	137	139		1.1786	162	23		
Subtotal		177		135		141		141	318	276			330	54		
Total Class				281				351		631			753	122		
		<u>Private Fire Lines - Monthly</u>					<u>Private Fire Lines - Monthly</u>				<u>Priv Fire Lines - Monthly</u>			<u>Private Fire Lines - Monthly</u>		
Fire Line Size																
3" and smaller	193	0	9.64	1,859	61	0	10.12	622	254	2,481	\$	11.81	\$ 3,003	522		
4"	138	0	14.61	2,013	47	0	15.34	725	185	2,738		17.90	3,313	574		
6"	31	0	36.28	1,120	8	0	38.10	287	38	1,407		44.45	1,707	300		
8"	5	0	59.60	281	2	0	62.61	143	7	424		73.04	511	87		
Total Private Fire	366	0		5,272	119	0		1,778	485	7,050			8,534	1,484		
Total Revenues				192,316				148,032		340,348			408,216	67,868		

VEOLIA WATER IDAHO, INC.
 APPLICATION OF PHASE I RATES AND PHASE II RATES TO CONSUMPTION ANALYSIS
 CALCULATION OF PHASE I TO PHASE II RATES ADJUSTMENT - EAGLE NEW

Rate Block CCF	Number Of Bills	MAY 2021 - APRIL 2022			Phase I Revenue	Number Of Bills	MAY 2022 - JUNE 2022			Phase II Revenue	Historic TY # Bills Volumes	Historic Test Year Revenues	Present Rate	Proj Revenue Current Rate No Adjust	Phase I Rates to Phase II Rates Adj
		Total Consumption	Present Rate	Phase I Revenue			Total Consumption	Present Rate	Phase II Revenue						
<u>Residential - Monthly</u>															
Customer Charge															
5/8	-		10.94	-	-		11.48	-	-	-	-	11.48	-	-	
3/4	-		10.94	-	-		11.48	-	-	-	-	11.48	-	-	
1	-		13.99	-	-		14.68	-	-	-	-	14.68	-	-	
1 1/2	-		23.92	-	-		25.11	-	-	-	-	25.11	-	-	
2	-		37.12	-	-		38.96	-	-	-	-	38.96	-	-	
Subtotal	-			-	-			-	-	-	-		-	-	
Winter Usage		1,551	1.5208	2,359			1.5959	-		1,551	2,359	1.5959	2,476	117	
Summer Usage															
Up to 3 CCF			1.5208	-		294	1.5959	469		294	469	1.5959	469	-	
Over 3 CCF			1.9254	-		1,746	2.0204	3,528		1,746	3,528	2.0204	3,528	-	
Subtotal	-	1,551		2,359		2,041		3,998		3,592	6,357		6,474	117	
Total Class				2,359				3,998			6,357		6,474	117	
<u>Commercial - Monthly</u>															
Customer Charge															
5/8	-	-	10.94	-	-		11.48	-	-	-	-	11.48	-	-	
3/4	-	-	10.94	-	-		11.48	-	-	-	-	11.48	-	-	
1	-	-	13.99	-	-		14.68	-	-	-	-	14.68	-	-	
1 1/2	-	-	23.92	-	-		25.11	-	-	-	-	25.11	-	-	
2	-	-	37.12	-	-		38.96	-	-	-	-	38.96	-	-	
3	-	-	72.41	-	-		75.99	-	-	-	-	75.99	-	-	
4	-	-	135.09	-	-		141.76	-	-	-	-	141.76	-	-	
6	-	-	225.52	-	-		236.68	-	-	-	-	236.68	-	-	
Subtotal	-	-		-	-			-	-	-	-		-	-	
Winter Usage	-	1,852	1.5208	2,816			1.5959	-		1,852	2,816	1.5959	2,955	139	
Summer Usage															
Up to 3 CCF	-	-	1.5208	-		47	1.5959	76		47	76	1.5959	76	-	
Over 3 CCF	-	-	1.9254	-		1,192	2.0204	2,408		1,192	2,408	2.0204	2,408	-	
Subtotal	-	1,852		2,816		1,239		2,484		3,091	5,300		5,439	139	
Total Class				2,816				2,484			5,300		5,439	139	

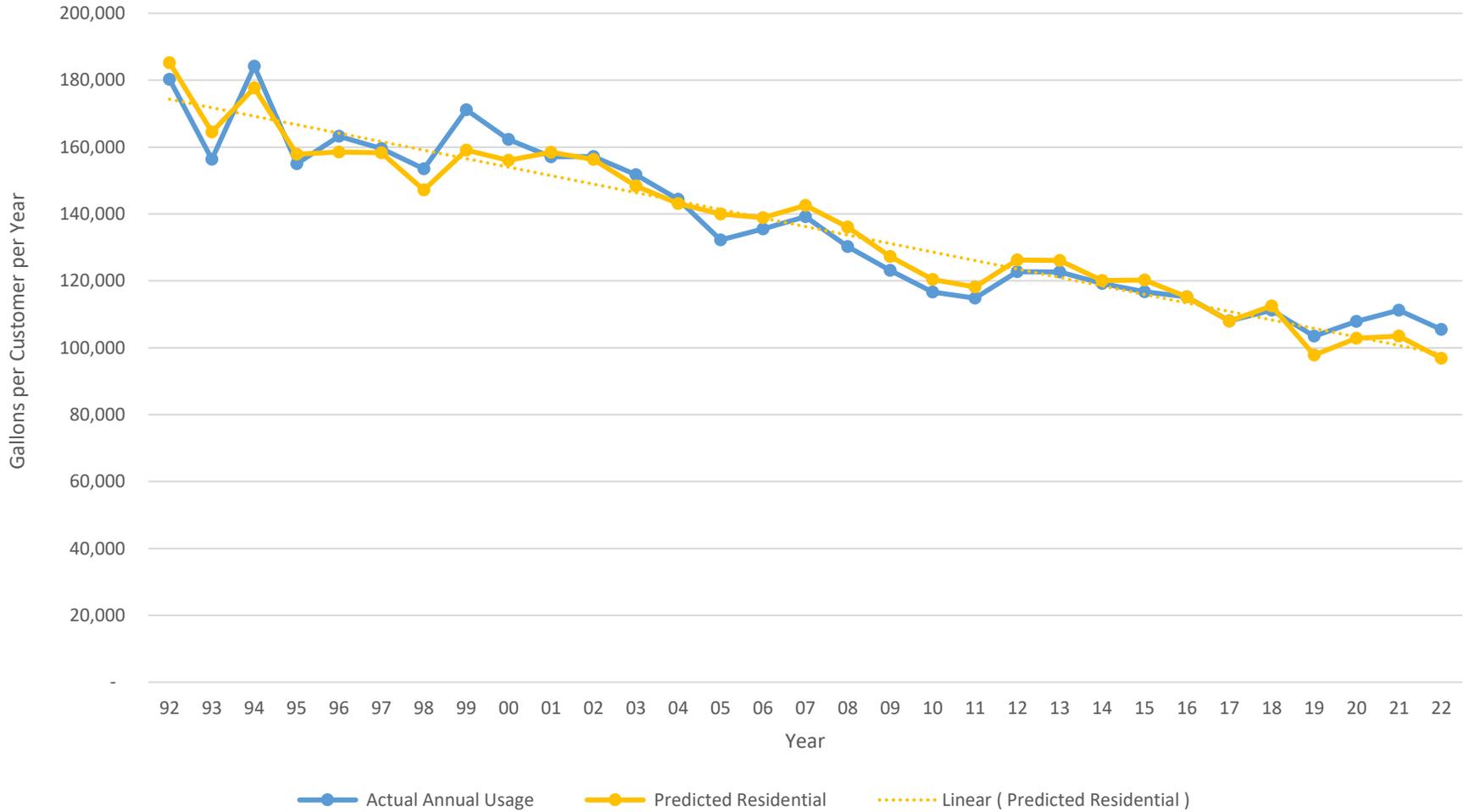
VEOLIA WATER IDAHO, INC.
 APPLICATION OF PHASE I RATES AND PHASE II RATES TO CONSUMPTION ANALYSIS
 CALCULATION OF PHASE I TO PHASE II RATES ADJUSTMENT - EAGLE NEW

Rate Block CCF	Number Of Bills	MAY 2021 - APRIL 2022			Phase I Revenue	Number Of Bills	MAY 2022 - JUNE 2022			Phase II Revenue	Historic TY # Bills Volumes	Historic Test Year Revenues	Present Rate	Proj Revenue Current Rate No Adjust	Phase I Rates to Phase II Rates Adj	
		Total Consumption	Present Rate	Phase I Revenue			Total Consumption	Present Rate	Phase II Revenue							(10)
		<u>Public Authority - Monthly</u>					<u>Public Authority - Monthly</u>				<u>Pub Auth - Monthly</u>			<u>Public Authority - Monthly</u>		
Customer Charge																
5/8	-		10.94	-	-		11.48	-	-	-	-	11.48	-	-		
3/4	-		10.94	-	-		11.48	-	-	-	-	11.48	-	-		
1 1/2	-		23.92	-	-		25.11	-	-	-	-	25.11	-	-		
2	-		37.12	-	-		38.96	-	-	-	-	38.96	-	-		
Subtotal	-			-	-			-	-	-	-		-	-		
Winter Usage		-	1.5208	-	-		1.5959	-	-	-	-	1.5959	-	-		
Summer Usage																
Up to 3 CCF		-	1.5208	-	-		1.5959	-	-	-	-	1.5959	-	-		
Over 3 CCF		-	1.9254	-	-		2.0204	-	-	-	-	2.0204	-	-		
Subtotal		-		-	-			-	-	-	-		-	-		
Total Class				-	-			-	-	-	-		-	-		
		<u>Private Fire Lines - Monthly</u>					<u>Private Fire Lines - Monthly</u>				<u>Priv Fire Lines - Monthly</u>			<u>Private Fire Lines - Monthly</u>		
Fire Line Size																
3" and smaller	5	-	19.27	95	2	-	20.24	49	7	144	20.24	149	5			
4"	-	-	29.21	-	-	-	30.68	-	-	-	30.68	-	-			
6"	0	-	72.55	2	-	-	76.20	-	0	2	76.20	3	0			
8"	-	-	119.20	-	-	-	125.22	-	-	-	125.22	-	-			
Total Private Fire	5	-		97	2	-		49	7	147		152	5			
Total Revenues				5,273				6,531			11,804		12,064	260		

Veolia Water Idaho, Inc.
Residential Consumption Trends 1992 -2022
(gallons per customer)

Year	Actual Annual Usage	Change from Previous Year	Percent	Predicted Residential
92	180,289			185,231
93	156,367	(23,922)	-13.3%	164,547
94	184,182	27,815	17.8%	177,663
95	155,001	(29,181)	-15.8%	157,887
96	163,263	8,262	5.3%	158,542
97	159,559	(3,704)	-2.3%	158,289
98	153,513	(6,046)	-3.8%	147,190
99	171,173	17,660	11.5%	159,095
00	162,303	(8,870)	-5.2%	156,067
01	157,127	(5,175)	-3.2%	158,438
02	157,190	63	0.0%	156,268
03	151,750	(5,440)	-3.5%	148,397
04	144,388	(7,362)	-4.9%	143,100
05	132,263	(12,125)	-8.4%	140,022
06	135,560	3,297	2.5%	138,911
07	139,231	3,671	2.7%	142,543
08	130,281	(8,949)	-6.4%	136,085
09	123,172	(7,109)	-5.5%	127,306
10	116,702	(6,471)	-5.3%	120,394
11	114,864	(1,837)	-1.6%	118,224
12	122,772	7,908	6.9%	126,245
13	122,630	(142)	-0.1%	126,093
14	119,242	(3,388)	-2.8%	120,089
15	116,753	(2,489)	-2.1%	120,240
16	115,214	(1,540)	-1.3%	115,194
17	108,042	(7,171)	-6.2%	107,929
18	111,257	3,215	3.0%	112,519
19	103,460	(7,798)	-7.0%	97,838
20	107,916	4,456	4.3%	102,832
21	111,201	3,285	3.0%	103,487
22	105,479	(5,722)	-5.1%	96,885

Veolia Water Idaho, Inc.
Residential Consumption trends
1992 - 2022



Billed Historic Test Year Consumption per Customer

105,479 gallons per year
141.0 CCF per year
289 gallons per customer per day

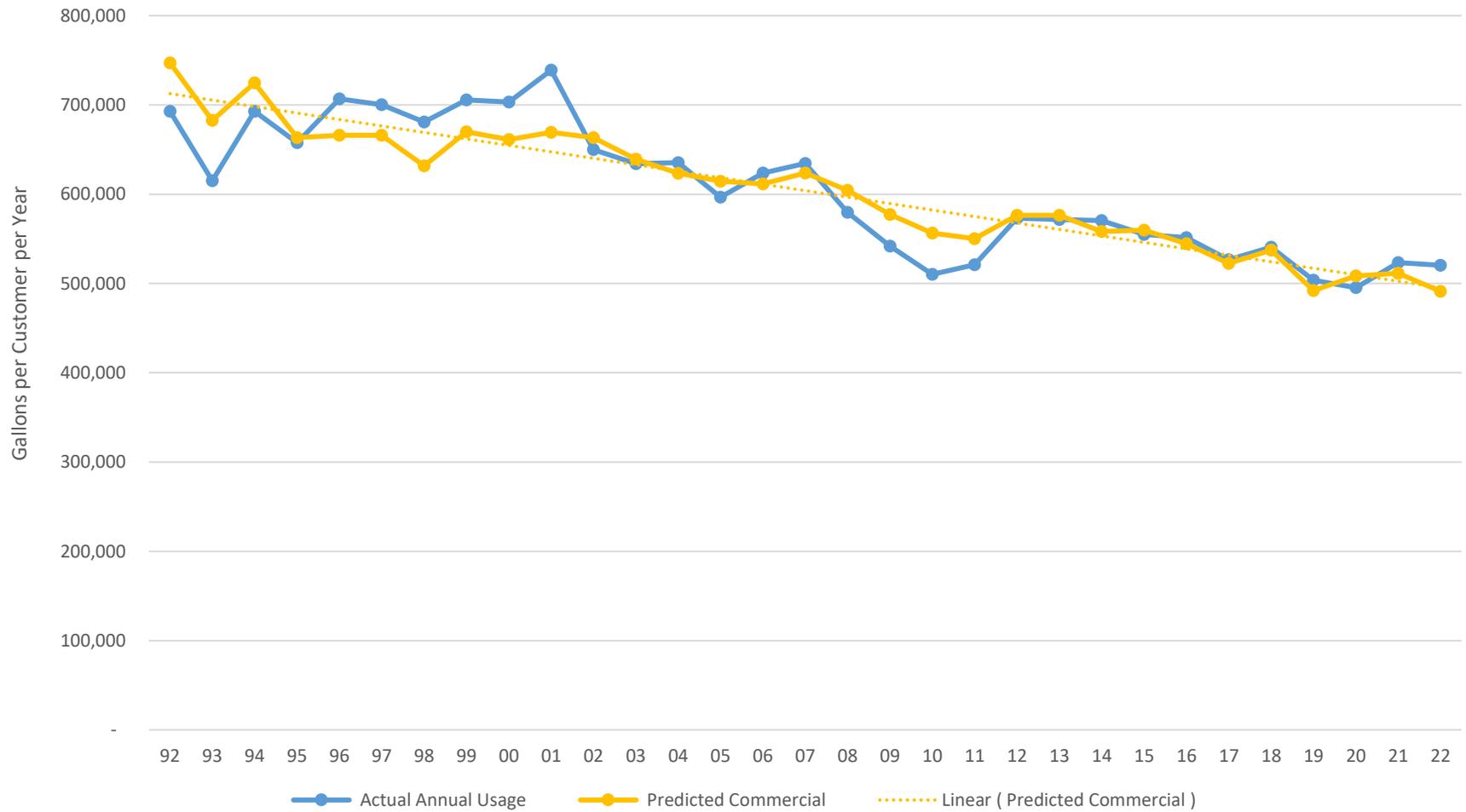
Projected Test Year Consumption per customer

96,885 gallons per year
129.5 CCF per year
265 gallons per customer per day

Veolia Water Idaho, Inc.
Commercial Consumption Trends 1992 -2022
(gallons per customer)

Year	Actual Annual Usage	Change from Previous Year	Percent	Predicted Commercial
92	692,805			746,943
93	615,025	(77,779)	-11.2%	682,641
94	692,933	77,908	12.7%	724,619
95	657,648	(35,285)	-5.1%	663,172
96	706,860	49,212	7.5%	665,970
97	700,319	(6,541)	-0.9%	665,912
98	680,964	(19,354)	-2.8%	631,749
99	705,635	24,670	3.6%	669,920
00	703,356	(2,278)	-0.3%	661,138
01	738,845	35,488	5.0%	669,329
02	650,058	(88,787)	-12.0%	663,243
03	634,278	(15,780)	-2.4%	639,232
04	635,250	973	0.2%	623,312
05	596,606	(38,645)	-6.1%	614,371
06	623,667	27,062	4.5%	611,616
07	634,363	10,696	1.7%	623,773
08	579,490	(54,873)	-8.7%	604,204
09	541,893	(37,597)	-6.5%	577,338
10	510,165	(31,728)	-5.9%	556,341
11	520,941	10,775	2.1%	550,255
12	573,021	52,081	10.0%	576,212
13	571,537	(1,484)	-0.3%	576,472
14	570,415	(1,122)	-0.2%	558,330
15	554,895	(15,519)	-2.7%	559,541
16	551,347	(3,548)	-0.6%	544,414
17	526,498	(24,849)	-4.5%	522,307
18	540,532	14,034	2.7%	537,477
19	503,834	(36,698)	-6.8%	492,052
20	495,237	(8,597)	-1.7%	508,491
21	523,243	28,006	5.7%	511,288
22	520,412	(2,831)	-0.5%	491,265

Veolia Water Idaho, Inc.
Commercial Consumption Trends
1992 - 2022



Billed Historic Test Year Consumption per Customer

520,412 gallons per year
695.7 CCF per year
1,426 gallons per customer per day

Projected Test Year Consumption per customer

491,265 gallons per year
656.8 CCF per year
1,346 gallons per customer per day

VEOLIA WATER IDAHO, INC.
 COMPARISON OF PRESENT AND PROPOSED RATES
 VWID SYSTEM - BI-MONTHLY

<u>Bi-Monthly Customer Charge</u>	<u>Present Rates</u>	<u>Proposed Rates</u>	<u>Percentage Increase</u>
5/8"	22.96	28.48	24.1%
3/4"	22.96	28.48	24.1%
1"	29.35	36.41	24.1%
1 1/2"	50.21	62.29	24.1%
2"	77.92	96.66	24.1%
3"	151.97	188.52	24.1%
4"	283.52	351.71	24.1%
6"	473.35	587.20	24.1%
8"	619.25	768.19	24.1%
10"	882.48	1,094.73	24.1%

<u>Consumption Charge</u>	<u>Present Rates</u>	<u>Proposed Rates</u>	<u>Percentage Increase</u>
Winter Rates			
Up to 3 CCF	1.5959	1.9797	24.1%
Over 3 CCF	1.5959	1.9797	24.1%
Summer Rates			
Up to 3 CCF	1.5959	1.9797	24.1%
Over 3 CCF	2.0204	2.5063	24.1%
Hydrant Rent Flat Rate	25.00	31.01	24.1%
Street Sprinkling Service	306.70	380.47	24.1%
Flat Rate Service	88.08	109.27	24.1%

<u>Private Fire</u>	<u>Present Rates</u>	<u>Proposed Rates</u>	<u>Percentage Increase</u>
3" and smaller	40.48	40.48	0.0%
4"	61.36	61.36	0.0%
6"	152.39	152.39	0.0%
8"	250.43	250.43	0.0%
10"	390.54	390.54	0.0%
12"	584.98	584.98	0.0%
Hydrants	24.56	24.56	0.0%

VEOLIA WATER IDAHO, INC.
COMPARISON OF PRESENT AND PROPOSED RATES
EXISTING EAGLE CUSTOMERS - MONTHLY

<u>Bi-Monthly Customer Charge</u>	<u>Present Rates</u> (1)	<u>Proposed</u> <u>Rates</u>	<u>Percentage</u> <u>Increase</u>
5/8"	6.70	8.31	24.1%
3/4"	6.70	8.31	24.1%
1"	8.56	10.62	24.1%
1 1/2"	14.64	18.16	24.1%
2"	22.73	28.20	24.1%
3"	44.32	54.98	24.1%
4"	82.69	102.58	24.1%
6"	138.06	171.27	24.1%
8"	180.61	224.05	24.1%
10"	257.39	319.30	24.1%

<u>Consumption Charge</u>	<u>Present Rates</u>	<u>Proposed</u> <u>Rates</u>	<u>Percentage</u> <u>Increase</u>
Winter Rates			
Up to 3 CCF	0.9309	1.1548	24.1%
Over 3 CCF	0.9309	1.1548	24.1%
Summer Rates			
Up to 3 CCF	0.9309	1.1548	24.1%
Over 3 CCF	1.1786	1.4621	24.1%
Hydrant Rent Flat Rate	25.00	31.01	24.1%
Flat Rate Service	25.69	31.87	24.1%

<u>Private Fire</u>	<u>Present Rates</u>	<u>Proposed</u> <u>Rates</u>	<u>Percentage</u> <u>Increase</u>
3" and smaller	11.81	11.81	0.0%
4"	17.90	17.90	0.0%
6"	44.45	44.45	0.0%
8"	73.04	73.04	0.0%
10"	113.91	113.91	0.0%
12"	170.62	170.62	0.0%
Hydrants	7.16	7.16	0.0%

(1) Rates as of 01/01/2023 (Rates that will be in effect at the time new rates are implemented)

VEOLIA WATER IDAHO, INC.
 COMPARISON OF PRESENT AND PROPOSED RATES
 NEW EAGLE CUSTOMERS - MONTHLY

<u>Monthly Customer Charge</u>	<u>Present Rates</u>	<u>Proposed Rates</u>	<u>Percentage Increase</u>
5/8"	11.48	14.24	24.1%
3/4"	11.48	14.24	24.1%
1"	14.68	18.21	24.1%
1 1/2"	25.11	31.15	24.1%
2"	38.96	48.33	24.1%
3"	75.99	94.27	24.1%
4"	141.76	175.86	24.1%
6"	236.68	293.61	24.1%
8"	309.63	384.10	24.1%
10"	441.24	547.37	24.1%

<u>Consumption Charge</u>	<u>Present Rates</u>	<u>Proposed Rates</u>	<u>Percentage Increase</u>
Winter Rates			
Up to 3 CCF	1.5959	1.9797	24.1%
Over 3 CCF	1.5959	1.9797	24.1%
Summer Rates			
Up to 3 CCF	1.5959	1.9797	24.1%
Over 3 CCF	2.0204	2.5063	24.1%
Hydrant Rent Flat Rate	25.00	31.01	24.1%
Flat Rate Service	44.04	54.63	24.1%

<u>Private Fire</u>	<u>Present Rates</u>	<u>Proposed Rates</u>	<u>Percentage Increase</u>
3" and smaller	20.24	20.24	0.0%
4"	30.68	30.68	0.0%
6"	76.20	76.20	0.0%
8"	125.22	125.22	0.0%
10"	195.27	195.27	0.0%
12"	292.49	292.49	0.0%
Hydrants	12.28	12.28	0.0%